



CITY OF POCATELLO, IDAHO

COMPREHENSIVE ANNUAL FINANCIAL REPORT

WITH AUDITED GOVERNMENT WIDE FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

911 N 7th Avenue, Pocatello, ID 83201
208.234.6214

CITY OF POCA TELLO, IDAHO

COMPREHENSIVE ANNUAL FINANCIAL REPORT

WITH AUDITED GOVERNMENT WIDE FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

Prepared By:
Finance Department

Eugene Hill
Chief Financial Officer/Treasurer

Bonny Schroeder
Senior Accountant

Brandy Myers
Accountant

Terry Peterson
Accountant

Olivia Deloera
Finance Clerk

Jessica Freckleton
Finance Clerk

JJ Pereira
Finance Clerk

Donna Stearns
Finance Clerk

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INTRODUCTORY SECTION

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Finance Department
911 N 7th
P. O. Box 4169
Pocatello, Idaho 83205
Phone (208) 234-6218
Fax (208) 239-6977

Gene Hill
Chief Financial Officer/Treasurer
ehill@pocatello.gov

To the Honorable Mayor Brian Blad, Members of the City Council, and Citizens of the City of Pocatello:

Idaho State Law requires that all general purpose local governments with an annual budget over two hundred fifty thousand dollars submit copies of their audited financial statements to the legislative council. The statements must be presented in conformity with generally accepted accounting principles (GAAP) and audited in accordance with generally accepted governmental auditing standards by a firm of licensed certified public accountants. Pursuant to that requirement, we hereby issue the comprehensive annual financial report for the City of Pocatello for the fiscal year ended September 30, 2021.

Management assumes full responsibility for the completeness and reliability of the information contained in this report, based upon comprehensive internal controls. The objective of the information contained in the report is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements.

Deaton & Company, Chartered, a firm of licensed certified public accountants has issued an unmodified opinion on the City of Pocatello's financial statements for the year ended September 30, 2021. The independent auditor's report is located at the front of the financial section of this report.

Management's Discussion and Analysis (MD&A) immediately follows the independent auditor's report and provides a narrative introduction, overview, and analysis of the basic financial statements. MD&A complement this letter of transmittal and should be read in conjunction with it.

Profile of the City of Pocatello

The City of Pocatello (population 57,092) was incorporated in 1889 as a junction on the Union Pacific Railroad. Pocatello is located in the southeastern portion of the State of Idaho and is the sixth largest city in the State of Idaho after Boise (237,446), Meridian (125,963), Nampa (106,186) Idaho Falls (66,898) and Caldwell (63,629).

Pocatello has a land area of 32 square miles and is bordered by the City of Chubbuck, with its own population of 15,842. The City is located in Bannock County (population of 88,263 a small portion of the City is located in neighboring Power County near the vicinity of the Pocatello Regional Airport). The City is empowered to levy property taxes on both real and personal property within the city limits. It also is empowered by state statute to extend its corporate limits by annexation, which it has done from time to time.

The City of Pocatello operates under the Council-Mayor form of government. Policy-making and legislative authority are vested in a governing council (City Council) consisting of the mayor and six other members, all elected on a non-partisan basis. The Council is responsible for passing ordinances, adopting

the budget, appointing committees, approval of the internal control framework, and hiring city management. The Mayor acts as the Chief Executive Officer and oversees the day-to-day operations of the City. The Mayor and Council members are elected at large for 4-year terms, with three of the Council members standing for election every two years.

The City of Pocatello provides a full range of services. These services include **Public Safety** (police, fire, regional ambulance, animal control, and building inspection); **Environmental Health** (sanitation, water, waste water treatment, storm water management, and utility billing); **Transportation** (street & highway maintenance, traffic engineering, regional public transit services, and airport operations); **Cultural, Recreational and Educational** (parks, recreation, zoo, cemetery, and library); **Neighborhood Quality** (engineering, planning and development, and community services) and **Administration** (mayor/council, finance, human resources, legal, risk management, fleet management, and information technology). In addition to general government activities, the Mayor and City Council exercise, or have the ability to exercise, oversight of the Pocatello Development Authority, a legally separate corporation. Therefore, its activities are included in the reporting entity.

The annual budget serves as the basis for the City's financial planning and control. The Chief Financial Officer and Mayor are responsible for preparing a draft budget for the Council. The budget is prepared by fund, department level, and account line; but the budget is adopted at the fund level for managerial accountability. The information included in the budget is the past year's Financial Statements, current fiscal year financial estimates, and appropriation requested for the next fiscal year.

The Mayor and Chief Financial Officer will submit a proposed budget to the Council prior to August 1st of the current fiscal year for review. The Council will first review the past two fiscal years of Financial Statements, second review the forecasted revenues for the next fiscal year, and third the Council will review draft budget requests during the months of May and June prior to the budget work sessions for the next fiscal year. Throughout the months of June and July the Council will hold public work sessions to discuss budget requests from the department heads to determine the final draft budget. Then in the month of August Council will hold a public hearing to finalize the draft budget, however, Council cannot increase the budget after the July publication, but they can lower the proposed budget.

The next fiscal year budget will be legally enacted through passage of the annual appropriation ordinance (not in excess of the published budget) by the City Council before August 30 of the current fiscal year. The new fiscal year expenditures may not exceed the approved budget appropriations at the fund level; however, City management can legally amend or transfer appropriations within individual funds but not between funds. In order for Council to change appropriations between funds requires the following: 1) a public notice is given, 2) a public hearing is held, and 3) an amended ordinance adoption is approved. The budgets or amendments to the budgets are then integrated into the accounting system to facilitate management control during the current year and upcoming fiscal year.

Local Economy

The City continues to transition from a traditional economic base of railroading and heavy fabrication to a more diversified economy focusing on high technology and services. Idaho State University continues to be the largest principal employer with 3500-3599 employees. Key employers with employment of 800 employees or more are shown below:

Employer	Type of Business	Employees
Idaho State University	Higher Education	3,500-3,599
School District 25	Public School	1,600-1,699
Portneuf Medical Center	Medical Facilities	1,200-1,299
ON Semiconductor	Semiconductor	700-799

The City has been involved in a public private partnership that will provide an east bench Interstate 15 on/off ramp. This partnership is part of the Northgate District which will bring new businesses and additional housing to the area. We anticipate new growth through this development.

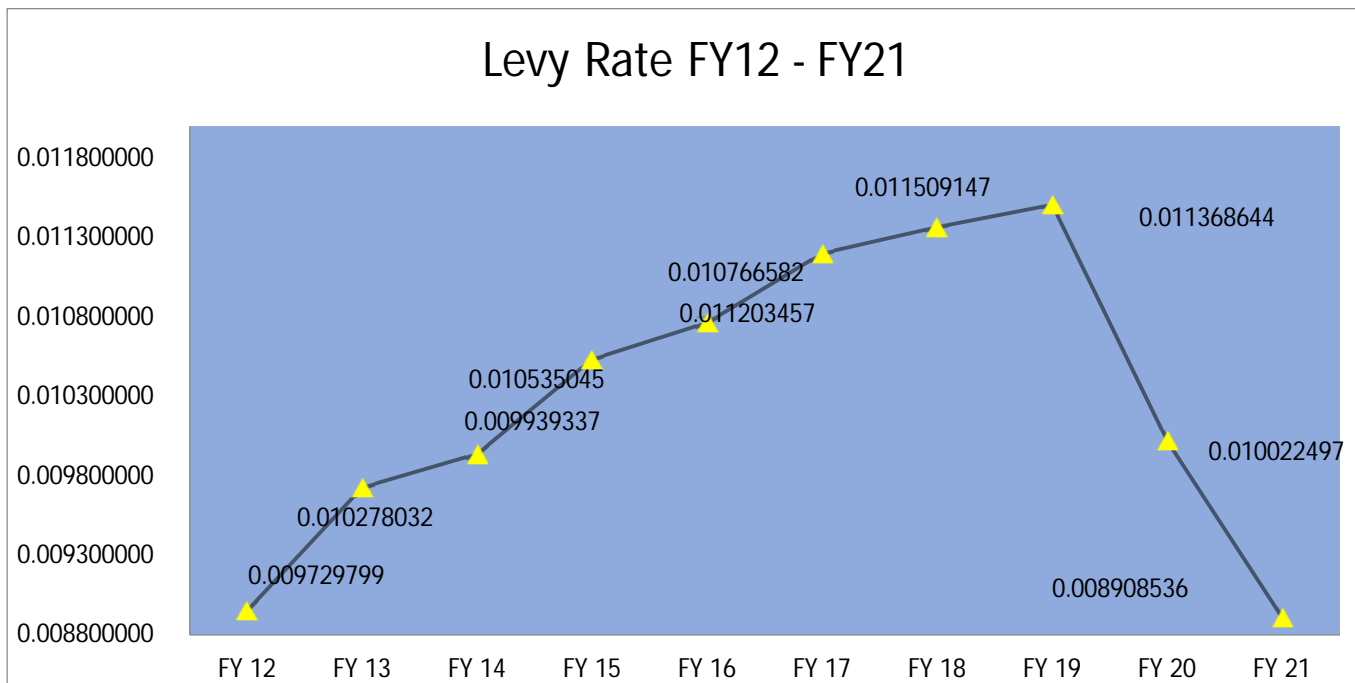
During FY2021, state pass through revenues displayed a mixed picture. Sales tax revenue decreased by 0.81% moving from \$5,029,542 FY 2020 to \$4,989,010 as of the end of FY 2021. The sales tax revenue budget plan fell short by \$188,767. The highway user fee revenue exceeded the planned budget by \$335,624 for FY2021. The actual highway user revenue for FY 2021 was \$2,785,624, which was 5.80% greater than in FY2020. The Liquor tax revenue achieved \$783,305, exceeding the FY 2021 budget plan by \$157,305.

Long-term Financial Planning

The City has a long-term conservative budgeting program to modestly exceed revenue targets and not to exceed expenditures expectations, which will allow the City to increase operating reserves modestly. During the fiscal year 2016, the City Council adopted a fund reserve policy to stabilize City operations in good and lead times. This policy has proven effective in facilitating long term capital purchases needs with excess reserves in funds.

At the close of FY 2020 the City's Worker's Insurance Fund was below the desired 200% fund reserves or two times the amount of operating expenditures for the current fiscal year. The 2021 budget plan includes a rate change to work towards achieving this desired reserve goal. The City also adopted a program to move expenses for potential retirement payouts to the Retirement Payout Fund, if an employee does not execute their retirement as planned in the current budget year.

In fiscal year 2013, the property tax levy rate was corrected to reflect the decisions of the Bannock County Commissioners to make a portion of the hospital exempt (23% is owned by a non-profit local corporation). This accounts for the FY12 decline in the levy rate, which subsequently rose back to previous levels. In addition, the Central Corridor Tax Increment Financing District closed in fiscal year 2012, this tax relief was needed to maintain services in fiscal year 2013 with changes in revenue streams. Historically, rates have been around 1%, as shown on the following chart:



The City continues to explore ways to improve the budget development process. By implementing more of a hybrid outcome/results-based budget process, the City has seen greater collaboration between departments throughout the process. The collaborative budget approach has facilitated a better budget that attempts to meet labor, operating, and capital needs of the City. This process will assist the City to adjust its funding increases/(decreases) for department as the City's needs change.

Relevant financial policies

The City sets utility rates in accordance with a rate study validated by an external consultant. The Council receives service level reports for all departments prior to the budget presentations for the next fiscal year. Budget presentations along with the service level report provide the Council with the necessary information needed to review the City's service level, and a detailed request for increases in expenditures and changes in fees, if needed to maintain or increase services provided by the City for the next fiscal year.

The City adopted new policies regarding fund reserve balances and investments to help the City manage through both growth and contraction economic cycles. The Finance department continues to monitor and recommend policy changes to Council for managing the City's financial operations as needed to adapt to the ever-changing economic cycles.

Major initiatives

Transportation. The City continued a multi-year program to improve the pavement ratings of city streets and raised the overall pavement condition index to 77.1 which is classified as good to very good road conditions. The base program is to commit \$1,000,000 for paving and sealing of roads during Fiscal Year 2021 budget. This funding was enough to achieve the goal of treating 10% of the city's 265 miles of streets with appropriate overlay, sealing and micro sealing treatments that meet the Americans with Disabilities Act requirements.

Debt & Capital Facilities . During FY2020 the City engaged in the process to obtain judicial confirmation for the bonding needed to complete the phosphorus upgrade on the Water Pollution Control Facility. This was required for the City to be in permit compliance. The City bonded for the debt in the spring of fiscal year 2015. Construction began in fiscal year 2015 on this upgrade to the facility and construction was completed to the point of meeting permit compliance in the spring of 2017. The final construction steps were completed in fiscal year 2019. The Water department worked on mainline replacement, Johnny Creek booster station, and well testing for additional water sources in the east bench area. The Water Department continued to convert to the electronic meters as part of their five year plan. The Street and Sanitation Departments jointly purchased the previous Caterpillar Building in spring of 2018 and it was made fully operational in fiscal year 2020. This move addressed facility issues for the 2 departments.

Land-use Planning. During fiscal year 2021, the City's Planning Department continued to work on the process of updating the community's land use sign code ordinance and the zoning ordinances and rewriting the City Comprehensive Plan. The planning department continues work with the Northgate Development.

Personnel. In personnel matters, the City participated in an employee training program on preventing discriminatory harassment in the workplace, training on defensive driving as well as supervisory training for the City's leadership team. The City continues to provide training programs to help reduce the annual liability insurance premium because of their participation in the program. The City adopted a new pay plan for execution in fiscal year 2018. One of the goals of this new plan was to roll longevity add pay into the base wage to provide a more transparent reporting of wages paid employees. The only department who has not moved to a new pay plan with the new pay philosophy is the Fire Department. Contract changes cannot occur until the budget development for fiscal year 2022.

Respectfully May 31, 2023

Gene Hill
Chief Financial Officer/Treasurer

**City of Pocatello
List of Principal Officials
September 30, 2021**

Elected Officials

Title

Mayor	
Council	President
Council	Member
Council	Member
Council	Member
Council	Member
Council	Member

Name

Brian Blad
Heidi Adamson
Roger Bray
Rick Cheatum
Linda Leeuwrik
Claudia Ortega
Chris Stevens

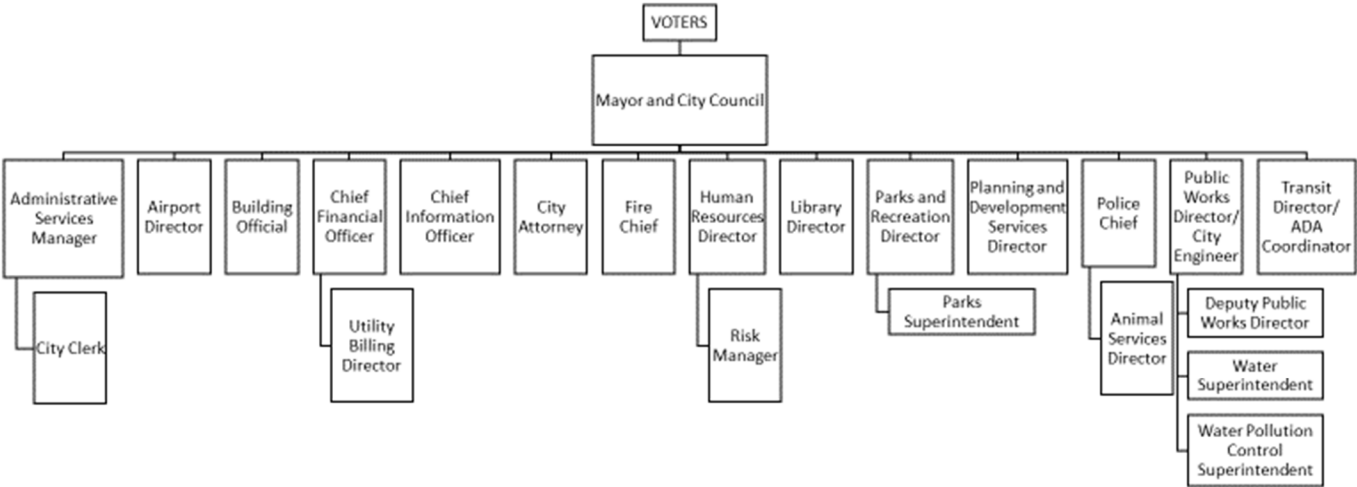
Appointed Officials

City Attorney
Chief Financial Officer/Treasurer
Public Works Director
City Clerk
Airport Manager
Planning & Neighborhood Services
Police Chief
Transit Director
Computer Information Systems
Director Parks & Recreation Director
Library Director
Fire Chief
Sanitation Deputy Public Works Director
Street Superintendent
Water Superintendent
Water Pollution Control Superintendent
Public Information Officer
Utility Manager
Human Resources Director

Jared Johnson
Eugene Hill
Jeffrey Mansfield
Konni Kendall
D. Alan Evans
Brent McLane
Roger Schei
Skyler Beebe
Chris Sorensen
John Banks
Eric Suess
Ryan O'Hearn
Tom Krikman
Tom Krikman
Justin Armstrong
Levis Adams
Marlise Irbry
Cindy Robbins
Heather Buchannan

City of Pocatello Organizational Chart

City Structure



FINANCIAL SECTION

- Independent Auditor's Reports**
- Management's Discussion and Analysis**
- Government Wide Financial Statements**
- Nonmajor Combining and Individual Fund
Financial Statements**

INDEPENDENT AUDITOR'S REPORT



INDEPENDENT AUDITOR'S REPORT

To the Honorable Mayor and Members of the City Council
City of Pocatello, Idaho

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, the aggregate remaining fund information, and the respective budgetary comparison for the General Fund, the Street Fund, and the other major special revenue funds, of the City of Pocatello as of and for the year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, the aggregate remaining fund information, and the respective budgetary comparison for the General Fund, the Street Fund and the other major special revenue funds of the City of Pocatello, as of September 30, 2021, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Change in Accounting Principle

As described in note 6 to the financial statements, in 2021, the City adopted new accounting guidance, GASB No. 84 Fiduciary Activities. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, pension schedules, and other required supplemental information on pages 11-21 and 74-75 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Pocatello's basic financial statements. The introductory section, combining and individual nonmajor fund financial statements, and statistical section, are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements. The accompanying schedule of passenger facility charges is presented for purposes of additional analysis as specified in the *Passenger Facility Charge Audit Guide for Public Agencies*, issued by the Federal Aviation Administration, and is not a required part of the basic financial statements of the City of Pocatello.

The combining and individual nonmajor fund financial statements, budgetary comparison schedules and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America.

In our opinion, the combining and individual nonmajor fund financial statements, budgetary comparison schedules, schedule of passenger facility charges and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

The prior year summarized comparative information has been derived from the City's 2020 audited financial statements and, in our report dated December 3, 2021, we expressed unmodified opinions on the respective financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information. This information is consistent, in all material respects, with the audited financial statements from which it has been derived.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated May 31, 2023, on our consideration of the City of Pocatello's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering City of Pocatello's internal control over financial reporting and compliance.

A handwritten signature in cursive script that reads "Deaton & Company".

Pocatello, Idaho
May 31, 2023

Management's Discussion and Analysis

As management of the City of Pocatello, we offer readers of the City of Pocatello's financial statements this narrative overview and analysis of the financial activities of the City of Pocatello for the fiscal year ended September 30, 2021. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found on pages 1 – 6 of this report. All dollar amounts, unless otherwise indicated, are expressed in thousands.

Financial Highlights

- The assets of the City of Pocatello exceeded its liabilities at the close of this fiscal year by \$317,522 (net position).
- The government's total net position increased by \$32,377 over the prior year balances of \$285,053.
- Governmental Activities realized an increase in net position of \$12,739 most of which occurred as a result of an increase in total assets of \$18,696 (mostly net pension assets increasing by \$21,933). Deferred outflows increased by \$3,219. Liabilities decreased \$10,720 and deferred inflows increased \$19,804.
- Business-type Activities realized an increase in net position of \$19,639. This was primarily as a result of an increase in total assets of \$17,507 (mostly increases in current assets of \$12,873 and noncurrent assets of \$4,634). Additionally, there were decreases in total liabilities of \$7,470 (mostly a decrease in net pension liability), increases in deferred outflows of \$1,355 and decreases in deferred inflows of \$6,694.
- As of the close of the current year, the City of Pocatello's governmental funds reported a combined fund balance of \$33,869, an increase of \$8,470 in comparison with the prior year balances of \$25,307. Of this amount, \$16,336 was unassigned and available for spending at the government's discretion. This was an increase of \$3,453 from last year.
- At the end of the current fiscal year, unassigned fund balance for the general fund was \$15,441 or 43.60% of total general fund expenditures. This was an increase of 3.3% from last year.

Overview of the Financial Statements

This discussion and analysis was intended to serve as an introduction to the City's basic financial statements. The City's financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements.

Government-wide Financial Statements

The *government-wide financial statements* are designed to provide readers with a broad overview of the City's finances, in a manner similar to a private-sector business.

The *statement of net position* presents information on all of the City's assets, deferred outflows, liabilities, and deferred inflows with the difference reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating.

The *statement of activities* presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave), however, not to go more than 60 days beyond the fiscal year end.

Both of the government-wide financial statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the City of Pocatello include general government, public safety, highways and streets, economic development, transportation, airport operations, public education, and culture and recreation. The business-type activities of the City include the Water department, Sanitation department, Environmental Pollution Control department (Sanitary Sewer), and the Ambulance District operations.

The government-wide financial statements include not only the City itself (known as the *primary government*) , but also a legally separate development authority, Pocatello Development Authority, (PDA), for which the City is financially accountable. Financial information for this component unit is reported separately from the financial information presented for the primary government itself.

The government-wide financial statements can be found on pages 22 – 24 of this report.

Fund Financial Statements

A *fund* is a group of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City of, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City of Pocatello can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental Funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government- wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for government-wide funds with similar information presented for governmental activities in the government- wide financial statements. By doing so, the reader may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The City maintains thirty individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund and the Street Fund, which are the City's only major governmental funds. Data from the other twenty-eight funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report.

The City adopts an annual appropriated budget for its general fund, major funds, and its non- major funds. Budgetary comparison schedules have been provided for these funds to demonstrate compliance with these budgets.

The basic governmental fund financial statements can be found on pages 25 – 29 of this report.

Proprietary Funds. The City maintains two different types of proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The City uses enterprise funds to account for its Water department, Sanitation department, Environmental Pollution Control department, and Ambulance District operations. Internal service funds are an accounting device used to accumulate and allocate costs internally among the City's various functions. The City uses internal service funds to account for its utility billing operations, computer information systems operations, operations of the public works director, fleet management, education benefits, operations of its liability insurance plan, fuel operations, worker's compensation insurance, operations of its employee wellness, and to accumulate monies for retirement payoffs. Because all of these services, except for the utility billing operations and the public works function, predominantly benefit governmental rather than the business-type functions, they have been included within governmental type activities in the government-wide financial statements. The internal service fund operations of utility billing and public works benefits the Enterprise funds, so their operations have been included within business-type activities in the government-wide financial statements.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements include the operational and financial data from both types of funds. The Water, Sanitation, and Environmental Pollution Control (sanitary sewer) funds are major funds, and their information was shown in separate columns. The internal service funds and the non-major enterprise funds were combined into a single, aggregated presentation in the proprietary funds' financial statements. Individual fund data for the internal service funds and the non-major enterprise funds was provided in the form of combining statements elsewhere in this report.

The City of Pocatello adopts an annual appropriated budget for its proprietary funds. Budgetary comparison schedules have been provided for these funds to demonstrate compliance with these budgets.

The basic proprietary fund financial statements are located on pages 33 – 40 of this report.

Fiduciary Funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the City's own programs. The accounting used for fiduciary funds is similar for proprietary funds.

The City adopts an annual appropriated budget for its fiduciary funds. Budgetary comparison schedules have been provided for these funds to demonstrate compliance with these budgets.

The fiduciary fund financial statements can be found on pages 41 – 42 of this report.

Notes to the Financial Statements. The notes provide additional information that is essential to obtain a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 43-73 of this report.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information* concerning the City's progress in funding its obligation to provide pension benefits to its employees. Required supplementary information can be found on pages 74-75 of this report.

The combining statements referred to earlier in connection with non-major governmental funds and internal service funds are presented immediately following the required supplementary information on pensions. Also included in the section are individual fund schedules of changes in fund balance - budget to actual. Combining and individual fund statements and schedules can be found on pages 76-144 of this report.

Government-wide Financial Analysis

The net position may serve over time as a useful indicator of a government's financial position. In the case of the City, assets and deferred outflows exceeded liabilities and deferred inflows by \$317,522 at year end.

The largest portion of the City's net position (69.16 percent) is its net investment in capital assets (e.g., land, buildings, machinery, equipment and infrastructure), less accumulated depreciation and any related debt used to acquire those assets that are still outstanding. The City uses these capital assets to provide services to citizens and consequently is not available for future spending. The City's net investment in capital assets is reported net of related debt. These capital assets cannot be used to liquidate the related debt. Thus repayment of the related debt must be provided from other sources.

An additional portion of the City's net position (less than 1 percent) represents resources that are subject to external restrictions on how they may be used. The remaining net position of \$96,709 is unrestricted and may be used to meet the ongoing obligation of the City to its citizens and creditors. The City reported positive balances in all three categories of net position, both for the government as a whole, as well as for its separate governmental and business-type activities.

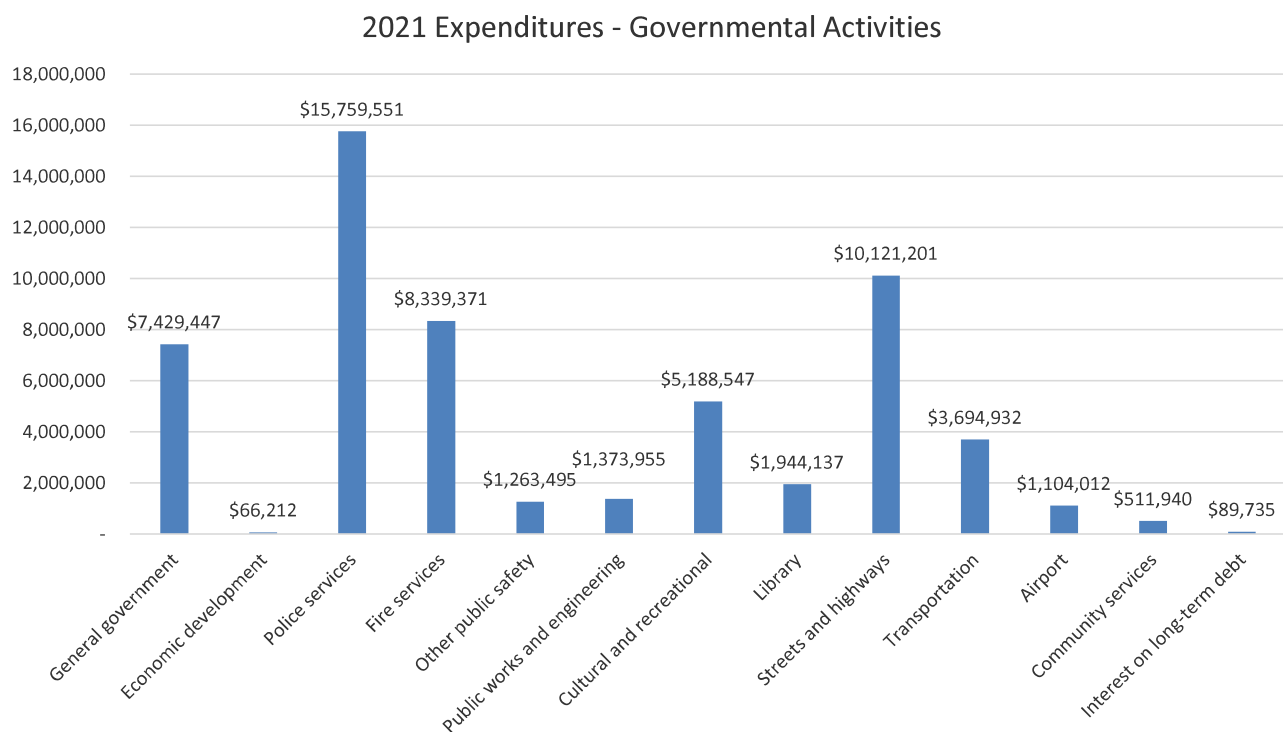
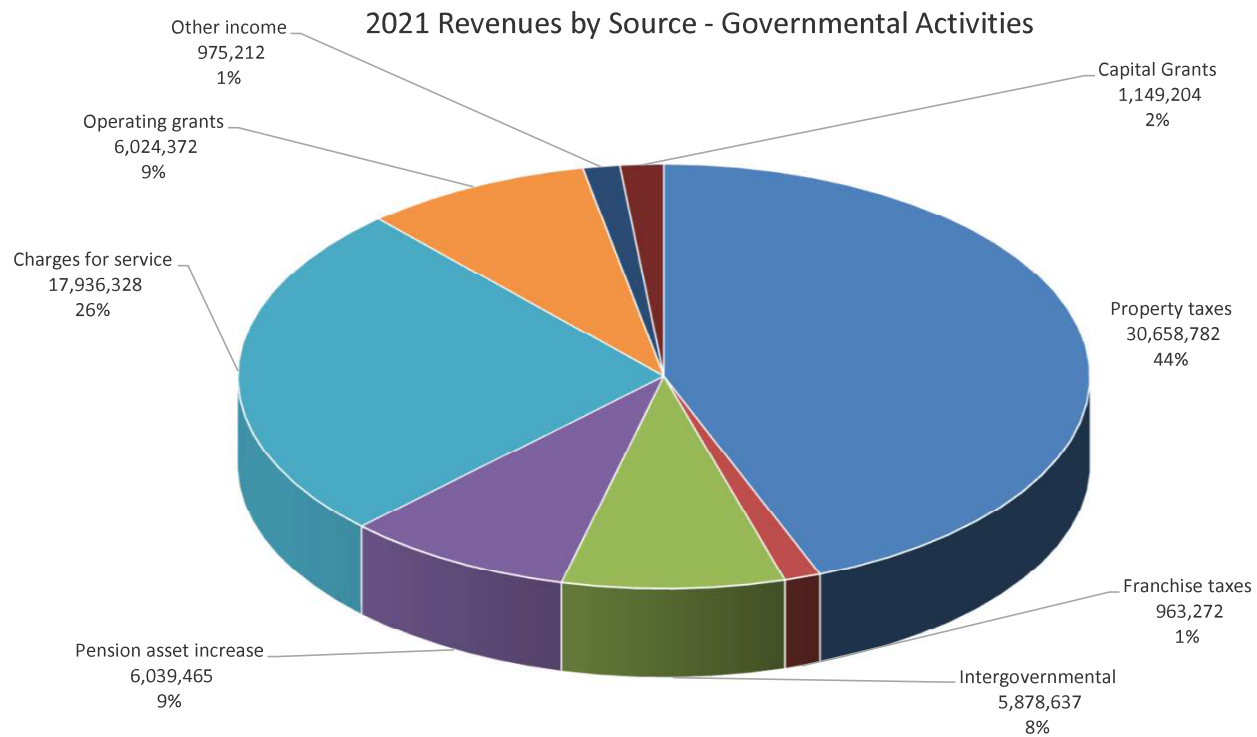
During the current fiscal year, the net position of the government increased by \$32,228. The net change value of pension liability, deferred outflows, and deferred inflows reported with the addition of the City's portion of the PERSI pension liability totaled an increase of \$6,039 in net position.

City of Pocatello's Net Position

	Governmental Activities		Business-type activities		Total	
	2020	2021	2020	2021	2020	2021
Current and other assets	\$ 43,307	\$ 63,282	\$ 55,855	\$ 68,728	\$ 99,162	\$ 132,010
Capital assets	128,038	126,759	117,987	122,621	246,025	249,380
Total assets	171,345	190,041	173,842	191,349	345,187	381,390
Deferred outflows	4,546	7,765	1,221	2,576	5,767	10,341
Long-term liabilities	20,695	4,519	33,091	25,046	53,786	29,565
Other liabilities	5,334	10,790	6,096	6,671	11,430	17,461
Total liabilities	26,029	15,309	39,187	31,717	65,216	47,026
Deferred inflows	514	20,318	171	6,865	685	27,183
Net Position	149,348	162,179	135,705	155,343	285,053	317,522
Net investment in capital assets	125,053	124,113	88,114	95,557	213,167	219,670
Restricted	1,236	1,137	-	-	1,236	1,137
Unrestricted	23,059	36,929	47,591	59,786	70,650	96,715
Total net position	149,348	162,179	135,705	155,343	285,053	317,522

Governmental activities . Governmental activities increased the City's net position by \$12,739 thereby accounting for 39.34% of the total growth in the net position of the City of Pocatello. Key elements of this increase are as follows:

- Current assets increased \$19,975. Overall assets increase of \$18,696 in total assets.
- Property and equipment decreased \$1,279 and deferred outflows increased \$3,219.
- Total liabilities decreased by \$10,720. Of this decrease \$16,176 was due to a decrease in long term liabilities and \$5,456 of the change was due to increase in other liabilities. Key changes in long term liabilities was a decrease in net pension liability of \$15,395.



City of Pocatello's Changes in Net Position

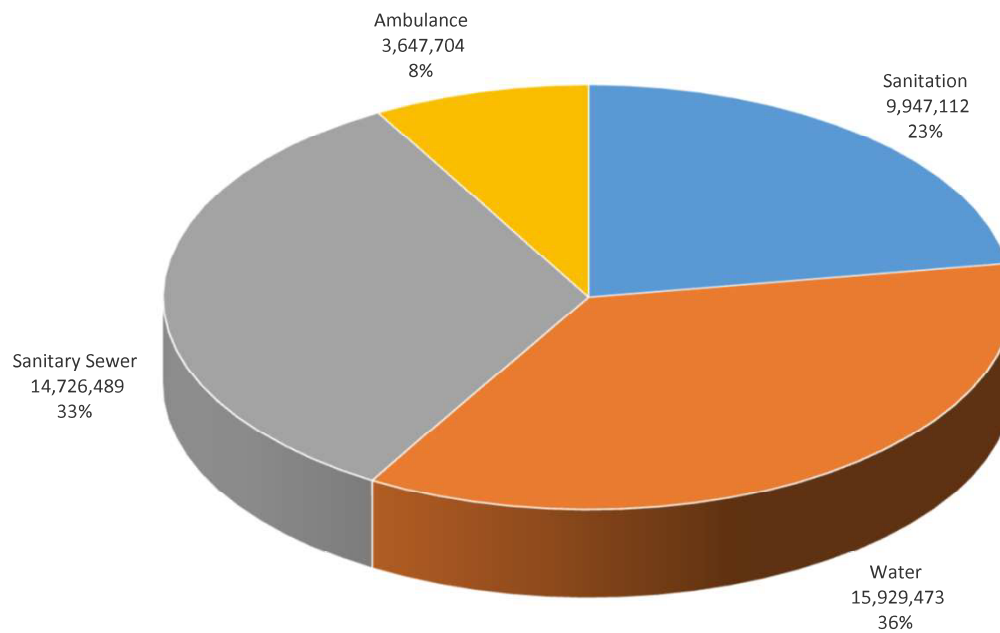
	Governmental activities			Business-type activities			Total		
	2019	2020	2021	2019	2020	2021	2019	2020	2021
Revenues:									
Program Revenues									
Charges for service	13,349	13,445	17,936	38,492	40,279	44,251	51,841	53,724	62,187
Operating grants and contributions	4,677	10,650	6,024	-	-	-	4,677	10,650	6,024
Capital grants and contributions	3,192	2,625	1,149	3,525	2,041	5,925	6,717	4,666	7,074
General revenues									
Property taxes	30,792	32,198	30,659	-	-	-	30,792	32,198	30,659
Other taxes	6,498	6,666	6,734	-	-	-	6,498	6,666	6,734
Other revenue	1,564	578	7,016	89	655	-	1,653	1,233	7,016
Total revenues	60,072	66,162	69,518	42,106	42,975	50,176	102,178	109,137	119,694
Expenses									
General government	6,048	11,473	7,430	-	-	-	6,048	11,473	7,430
Public Safety	21,737	23,277	25,362	-	-	-	21,737	23,277	25,362
Highways and streets	7,185	8,160	10,121	-	-	-	7,185	8,160	10,121
Economic development	184	99	66	-	-	-	184	99	66
Public works and engineering	1,215	1,500	1,374	-	-	-	1,215	1,500	1,374
Culture and recreation	4,916	4,616	5,188	-	-	-	4,916	4,616	5,188
Community services	(27)	19	512	-	-	-	(27)	19	512
Transportation	3,214	2,936	3,695	-	-	-	3,214	2,936	3,695
Library	1,753	1,717	1,944	-	-	-	1,753	1,717	1,944
Airport	2,353	2,451	1,104	-	-	-	2,353	2,451	1,104
Enterprise	-	-	-	29,252	30,481	30,431	29,252	30,481	30,431
Interest long term	139	89	90	-	-	-	139	139	90
Total expenses	48,717	56,337	56,886	29,252	30,481	30,431	77,969	86,868	87,317
Increase in net position before transfers	11,355	9,825	12,632	12,854	12,494	19,745	24,209	22,269	32,377
Transfers	(425)	(275)	107	425	275	(107)	-	-	-
Increase in net position	10,930	9,550	12,739	13,279	12,769	19,638	24,209	22,269	32,377
Net position beginning balance	128,868	139,798	149,348	109,657	122,936	135,705	219,273	238,524	285,053
Prior period	-	-	92	-	-	-	-	-	92
Net position ending balance	\$ 139,798	\$ 149,348	\$ 162,179	\$ 122,936	\$ 135,705	\$ 155,343	\$ 243,482	\$ 260,793	\$ 317,522

Business-type activities. Business-type activities increased the City's net position by \$19,638, accounting for 60.65% of the total growth in the government's net position.

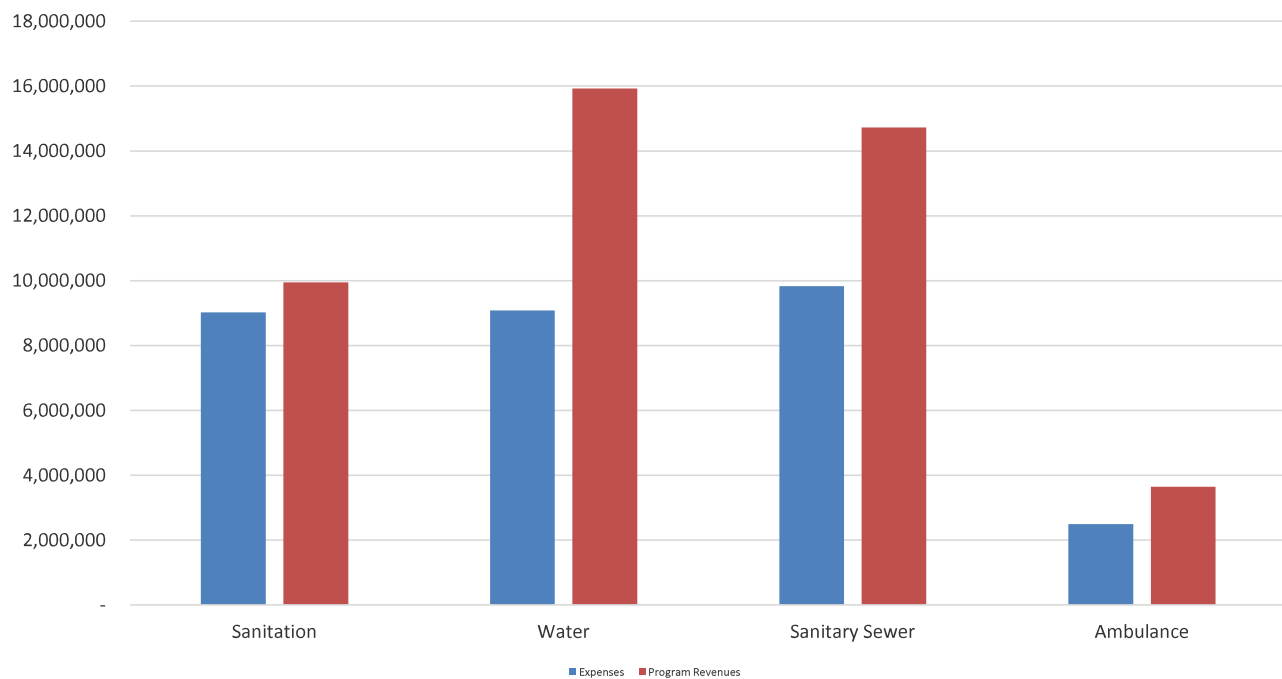
Key elements of the changes in net position are as follows:

- Charges for services for business-type activities realized an increase of \$3,972 in revenue for the sanitation, water, and sewer services. This increase represents the increase of rates between 3 to 4 percent in sanitation, water, and sewer services.
- Developer's contributions of capital assets had a increase in net position \$5,925.
- The change in total liabilities was largely the result of the debt service payments for Water and the Environmental Water Pollution Control Facility debts. The City reduced debt service by \$2,809 for fiscal year 2021. A net pension liability of \$4,599 was reported in fiscal year 2020, but it became a net pension asset of \$5,722 in fiscal year 2021.

2021 Revenues by Source - Business-type Activities



Expenses and Program Revenues - Business-type Activities



Financial Analysis of the Government's Funds

As noted earlier, the City of Pocatello uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds. The focus of the City of Pocatello's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

At year end, the City of Pocatello's governmental funds reported combined ending fund balances of \$33,869, an increase of \$8,470 in comparison with the prior year. The General Fund balance increased by \$2,276. The Street Fund increased by \$3,071. The balance in the Other Governmental Funds had increased by \$3,124.

The restricted fund balances are not available for new spending because third party restrictions have been imposed. The Library Fund is restricted by state statute. The Business Improvement District has been restricted by public vote. The CDBG Entitlement Fund, Police Grant Fund, Transportation Rural Fund, and Airport Improvement Fund are restricted by granting agencies.

The general fund is the chief operating fund of the City of Pocatello. At the end of the fiscal year, unassigned fund balance of the general fund was \$15,442. As a measure of the general fund's liquidity, it may be useful to compare the unassigned fund balance to total fund expenditures. Unassigned fund balance represents 43.60% of the total general fund expenditures. This measure has increased by 4.94% compared to last year's measurement of 38.66%.

The unassigned fund balance of the City's general fund has increased by \$2,276 and the committed Street Fund balance increased by \$3,071 during the current fiscal year. Key factors in these changes are as follows:

- General fund total assets increased by \$7,672. The largest increase of \$8,074 occurred in cash mainly due to ARPA funds received of \$5,350. There was an increase to current liabilities of \$5,405 mainly due to ARPA funds deferred revenue of \$5,350.
- The Street funds committed balance realized an increase of \$3,071. Cash and cash equivalents increased by \$2,304. Accounts payable decreased \$265 and the other payables increased \$41 for an overall decrease of \$224. Receivables decreased by \$237 while deferred inflows decreased by \$782.

Proprietary funds. The City of Pocatello's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

Net position of the Sanitation department, Water department, Environmental Pollution Control department, and the Ambulance District operation amounted to \$14,369, \$79,939, \$55,139, and \$4,025 respectively. The total growth in net position for these funds was \$673, \$12,211, \$5,047, and \$1,064, respectively. Other factors concerning the finances of these funds have already been addressed in the discussion of the City of Pocatello's business-type activities.

Budgetary Highlights

Budgetary amendments for the 2021 fiscal year were as follows:

	Original Budget	Final Budget	Change
General Fund	<u>\$ 36,797</u>	<u>\$ 38,616</u>	<u>\$ 1,819</u>

Capital Assets and Debt Administration

Capital assets. The City's investment in capital assets for its governmental and business-type activities as of September 30, 2021, amounts to \$219,435 (net of accumulated depreciation). This investment in capital assets includes land, buildings and improvements, machinery and equipment, park facilities, roads and alleys, bridges, and distribution and collection systems. The total increase in the City of Pocatello's investment in capital assets for the current fiscal year was 3.34 percent. Capital asset events during the current fiscal year included the following :

- Various construction projects were in progress by the end of the fiscal year.
- Various system additions were acquired through acceptance and annexation of sub-divisions. The estimated value of these systems was \$6,780.

	City's Capital Assets								
	Governmental activities			Business-type activities			Total		
	2019	2020	2021	2019	2020	2021	2019	2020	2021
Land	\$ 11,529	\$ 11,688	\$ 11,688	\$ 3,450	\$ 3,678	\$ 3,610	\$ 14,979	\$ 15,366	\$ 15,298
Buildings and structures	22,550	23,241	23,630	36,451	37,016	35,469	59,001	60,257	59,099
Non-building improvements	7,996	7,847	8,168	1,180	1,116	1,063	9,176	8,963	9,231
Machinery and equipment	739	835	1,248	5,514	5,583	5,031	6,253	6,418	6,279
Vehicles	3,205	3,191	2,967	4,566	4,784	4,729	7,771	7,975	7,696
Office furniture and equipment	420	540	436	83	69	56	503	609	492
Collection and distribution systems	-	-	-	62,149	64,687	70,551	62,149	64,687	70,551
Infrastructure	61,575	63,528	60,681	-	-	-	61,575	63,528	60,681
Capital leases	1,649	1,512	1,426	-	-	-	1,649	1,512	1,426
Construction in progress	12,161	15,657	16,515	3,153	1,052	2,112	15,314	16,709	18,627
Total	<u>\$ 121,824</u>	<u>\$ 128,039</u>	<u>\$ 126,759</u>	<u>\$ 116,546</u>	<u>\$ 117,985</u>	<u>\$ 122,621</u>	<u>\$ 238,370</u>	<u>\$ 246,024</u>	<u>\$ 249,380</u>

Additional information on the City of Pocatello's capital assets are located in Note 4 C on pages 56-57 of this report

Long-term debt. At the end of the current fiscal year, the City of Pocatello had \$1,405 long-term general obligation bonded debt for the Animal Shelter Building and this amount includes the bond premium unamortized. The City was responsible for \$27,065 in revenue bonds issued to renovate the Sanitary Sewer Treatment Facility, for Water infrastructure projects, and the purchase of Water Rights. The remainder of the City of Pocatello's long-term debt represents capital lease debt, contracts payable, uncompensated absences and PERSI pension liability.

State statutes limit the amount of general obligation debt a government entity may issue to 2.0 percent of its total assessed valuation. The current legal debt margin for the City of Pocatello was \$82,233 which exceeds the City of Pocatello's outstanding general obligation debt.

The City of Pocatello received an "Aa3 " rating from Moody's for general obligation debt. The revenue bonds of the Environmental Pollution Control Fund have been rated "Aa1" by Moody's, based on sewer system revenues and credit enhancement of state sales tax intercept by the State Treasurer's Idaho Bond Bank Authority. The revenue bonds of the Water Fund have been rated "Aa3" by Moody's. The City refinanced the Water Revenue Bonds and paid additional monies down from the prior bond reserve funds which were not required in the refinancing.

	City of Pocatello's Long-term Debt								
	Governmental activities			Business-type activities			Total		
	2019	2020	2021	2019	2020	2021	2019	2020	2021
Compensated absences	\$ 3,627	\$ 3,578	\$ 3,693	\$ 1,029	\$ 965	\$ 1,106	\$ 4,656	\$ 4,543	\$ 4,799
Other postemployment benefits payable	2,933	-	-	1,249	-	-	4,182	-	-
Contracts payable	41	41	41	-	-	-	41	41	41
Pension payable	7,796	14,888	-	1,249	5,230	-	9,045	20,118	-
General obligation bonds	1,770	1,590	1,405	-	-	-	1,770	1,590	1,405
Utility services revenue bonds/notes	-	-	-	32,576	29,874	27,065	32,576	29,874	27,065
Capital leases	1,544	1,395	1,241	-	-	-	1,544	1,395	1,241
Total	\$ 17,711	\$ 21,492	\$ 6,380	\$ 36,103	\$ 36,069	\$ 28,171	\$ 53,814	\$ 57,561	\$ 34,551

Additional information on the City of Pocatello's long-term debt is located in note 4 G on pages 59-62 of this report.

Economic Factors and Next Year's Budget and Rates

- The City's population was estimated to have grown 5.33% over the past 10 years to 57,730 (July 1, 2022) census estimate according to the US Census Bureau).

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CITY OF POCA TELLO
STATEMENT OF NET POSITION
AS OF SEPTEMBER 30, 2021

	Primary Government			Component Unit
	Governmental	Business-type	Total	Development
ASSETS:	Activities	Activities		Authority
Current assets:				
Cash and cash equivalents	\$ 41,530,998	\$ 48,215,482	\$ 89,746,480	\$ 3,551,773
Receivables:				
Property taxes	818,179	-	818,179	46,369
Franchise taxes	207,687	-	207,687	-
Special assessments	71,224	-	71,224	-
Intergovernmental	3,966,562	-	3,966,562	-
Accounts	578,079	3,389,723	3,967,802	-
Interest	6,015	11,548	17,563	15,785
Employee	428	678	1,106	-
Notes, mortgages and loans	1,376,390	-	1,376,390	295,742
Internal balances	(1,846,663)	1,846,663	-	-
Prepaid expense	96,639	15,231	111,870	3,519
Inventory	-	1,098,368	1,098,368	-
Total current assets	46,805,538	54,577,693	101,383,231	3,913,188
Noncurrent assets:				
Long-term investments	1,376,754	3,796,862	5,173,616	-
Other assets	-	4,591,014	4,591,014	-
Pension asset	15,099,818	5,610,259	20,710,077	-
Note receivable	-	152,013	152,013	-
Capital assets:				
Land and work-in-process	28,202,489	5,722,122	33,924,611	-
Depreciable building, equipment & property (net)	98,556,831	116,899,092	215,455,923	-
Total capital assets net of depreciation	126,759,320	122,621,214	249,380,534	-
Total noncurrent assets	143,235,892	136,771,362	280,007,254	-
Total Assets	190,041,430	191,349,055	381,390,485	3,913,188
DEFERRED OUTFLOW OF RESOURCES:				
Pensions	7,765,066	2,576,018	10,341,084	-
Totals deferred outflow of resources	7,765,066	2,576,018	10,341,084	-
LIABILITIES:				
Current liabilities:				
Payroll, taxes, and benefits payable	1,966,555	712,973	2,679,528	-
Compensated absences	1,706,793	570,501	2,277,294	-
Accounts payable	887,691	2,628,833	3,516,524	32
Claims and judgments payable	495,186	-	495,186	-
Deferred revenue - unearned	5,350,248	-	5,350,248	-
Interest payable	38,601	88,780	127,381	-
Bonds payable	185,000	-	185,000	-
Revenue bonds payable	-	2,669,499	2,669,499	-
Capital leases payable	159,373	-	159,373	-
Total current liabilities	10,789,447	6,670,586	17,460,033	32
Noncurrent liabilities:				
Compensated absences	2,175,963	650,691	2,826,654	-
Contracts payable	41,264	-	41,264	-
Bonds payable	1,220,000	-	1,220,000	-
Revenue bonds payable	-	24,395,202	24,395,202	-
Capital leases payable	1,082,036	-	1,082,036	-
Total noncurrent liabilities	4,519,263	25,045,893	29,565,156	-
Total Liabilities	15,308,710	31,716,479	47,025,189	32

<p style="text-align: center;">CITY OF POCATELLO</p> <p style="text-align: center;">STATEMENT OF NET POSITION</p> <p style="text-align: center;">AS OF SEPTEMBER 30, 2021</p>
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DEFERRED INFLOW OF RESOURCES:

Pensions	20,305,628	6,865,241	27,170,869	-
Deferred revenue-property taxes unearned	13,339	-	13,339	-
<i>Totals deferred inflow of resources</i>	<u>20,318,967</u>	<u>6,865,241</u>	<u>27,184,208</u>	<u>-</u>

NET POSITION:

Net investment in capital assets	124,112,911	95,556,513	219,669,424	-
Restricted for:				
<i>Library</i>	-	-	-	-
<i>Worker's Insurance</i>	100,000	-	100,000	-
<i>Special Revenue -Economic Development</i>	820	-	820	-
<i>Special Revenue -CDBG Entitlement</i>	(41,509)	-	(41,509)	-
<i>Special Revenue-Airport Improvements</i>	187,104	-	187,104	-
<i>Special Revenue-Police Grants</i>	131,606	-	131,606	-
<i>Special Revenue -Transportation</i>	759,325	-	759,325	-
Unrestricted	<u>36,928,562</u>	<u>59,786,840</u>	<u>96,715,402</u>	<u>3,913,156</u>
<i>Total net position</i>	<u>\$ 162,178,819</u>	<u>\$ 155,343,353</u>	<u>\$ 317,522,172</u>	<u>\$ 3,913,156</u>

CITY OF POCATELLO

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED SEPTEMBER 30, 2021

Functions/Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Position			Component
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grant and Contributions	Governmental Activities	Primary Government		Unit
						Business-type Activities	Total	Development Authority
Primary Government:								
Governmental activities:								
General government	\$ 7,429,447	\$ 4,949,785	\$ 826,439	\$ -	\$ (1,653,223)	\$ -	\$ (1,653,223)	\$ -
Economic development	66,212	70,768	-	-	4,556	-	4,556	-
Police services	15,759,551	388,533	136,737	-	(15,234,281)	-	(15,234,281)	-
Fire services	8,339,371	808,815	720,871	-	(6,809,685)	-	(6,809,685)	-
Other public safety	1,263,495	152,324	2,250	-	(1,108,921)	-	(1,108,921)	-
Public works and engineering	1,373,955	1,720,587	23,300	-	369,932	-	369,932	-
Cultural and recreational	5,188,547	1,364,477	78,872	-	(3,745,198)	-	(3,745,198)	-
Library	1,944,137	29,239	27,097	-	(1,887,801)	-	(1,887,801)	-
Streets and highways	10,121,201	6,626,568	-	1,149,204	(2,345,429)	-	(2,345,429)	-
Transportation	3,694,932	682,720	2,346,303	-	(665,909)	-	(665,909)	-
Airport	1,104,012	1,112,360	1,828,003	-	1,836,351	-	1,836,351	-
Community services	511,940	30,152	34,500	-	(447,288)	-	(447,288)	-
Interest on long-term debt	89,735	-	-	-	(89,735)	-	(89,735)	-
Total governmental activities	56,886,535	17,936,328	6,024,372	1,149,204	(31,776,631)	-	(31,776,631)	-
Business-type activities:								
Sanitation	9,023,594	9,947,112	-	-	-	923,518	923,518	-
Water	9,083,075	15,929,473	-	5,631,063	-	12,477,461	12,477,461	-
Sanitary sewer	9,828,808	14,726,489	-	293,680	-	5,191,361	5,191,361	-
Ambulance district	2,495,756	3,647,704	-	-	-	1,151,948	1,151,948	-
Total business-type activities	30,431,233	44,250,778	-	5,924,743	-	19,744,288	19,744,288	-
Total primary government	\$ 87,317,768	\$ 62,187,106	\$ 6,024,372	\$ 7,073,947	(31,776,631)	19,744,288	(12,032,343)	-
Component Unit:								
Pocatello Development Authority	\$ (652,641)	\$ -	\$ -	\$ -				(652,641)
General revenues:								
Property taxes					30,658,782	-	30,658,782	390,207
Franchise taxes					963,272	-	963,272	-
Unrestricted State Sales and Liquor taxes					5,771,315	-	5,771,315	-
Unrestricted interest earnings					296,544	1,569	298,113	32,479
Pension increase - PERSI					6,039,465	-	6,039,465	-
Gain on sale of capital assets					678,668	-	678,668	-
Transfers					107,322	(107,322)	-	-
Total general revenues and transfers					44,515,368	(105,753)	44,409,615	422,686
Change in net position					12,738,737	19,638,535	32,377,272	(229,955)
Net position - beginning					149,348,176	135,704,818	285,052,994	4,143,111
Prior period adjustment					91,906	-	91,906	-
Net position - ending					\$ 162,178,819	\$ 155,343,353	\$ 317,522,172	\$ 3,913,156

CITY OF POCATELLO

GOVERNMENTAL FUNDS
BALANCE SHEETAS OF SEPTEMBER 30, 2021
With comparative total as of September 30, 2020

	General Fund	Street Special Revenue Fund	Other Governmental Funds	2021 Total Governmental Funds	2020 Total Governmental Funds
ASSETS:					
Cash	\$ 19,327,775	\$ 4,273,542	\$ 12,694,876	\$ 36,296,193	\$ 23,426,437
Investments	786,675	-	-	786,675	794,437
Receivables					
<i>Property taxes</i>	598,200	84,459	135,520	818,179	973,610
<i>Franchise taxes</i>	207,687	-	-	207,687	198,890
<i>Intergovernmental</i>	1,505,648	1,537,734	-	3,043,382	2,801,019
<i>Special assessments</i>	-	-	71,224	71,224	41,968
<i>Accounts</i>	322,293	37,034	204,236	563,563	1,740,336
<i>Employee receivable</i>	188	-	240	428	456
<i>Prepaid</i>	68,202	-	575	68,777	-
<i>Interest</i>	476	-	5,539	6,015	5,657
<i>Mortgages and loans</i>	705	-	1,578,332	1,579,037	1,800,504
<i>Grants</i>	24,465	-	898,715	923,180	1,023,362
Due from other funds	293,561	-	-	293,561	922,408
<i>Total assets</i>	<u>\$ 23,135,875</u>	<u>\$ 5,932,769</u>	<u>\$ 15,589,257</u>	<u>\$ 44,657,901</u>	<u>\$ 33,729,084</u>
LIABILITIES:					
Accounts payable	\$ 281,419	\$ 186,057	\$ 258,519	\$ 725,995	\$ 1,317,342
Deposits payable	9,712	-	-	9,712	14,411
Payroll and payroll taxes and benefits payable	1,404,363	143,158	335,267	1,882,788	1,481,291
Due to other funds	-	-	293,561	293,561	1,672,408
Deferred revenue	5,350,248	-	-	5,350,248	-
<i>Total liabilities</i>	<u>7,045,742</u>	<u>329,215</u>	<u>887,347</u>	<u>8,262,304</u>	<u>4,485,452</u>
DEFERRED INFLOW OF RESOURCES:					
Unavailable revenue-property taxes	531,502	75,099	120,555	727,156	1,533,812
Unavailable revenue-accounts and loans receivable	117,028	37,595	1,644,931	1,799,554	2,403,195
Unavailable revenue-grants	-	-	-	-	-
<i>Totals deferred inflow of resources</i>	<u>648,530</u>	<u>112,694</u>	<u>1,765,486</u>	<u>2,526,710</u>	<u>3,937,007</u>
FUND BALANCE:					
Restricted - Library	-	-	-	-	-
Restricted - Business Improvement District	-	-	820	820	820
Restricted - CDBG Entitlement	-	-	(41,509)	(41,509)	57,484
Restricted - Police Grant	-	-	131,606	131,606	75,418
Restricted - Airport Improvements	-	-	187,104	187,104	249,809
Restricted - Transportation	-	-	759,325	759,325	753,273
Committed - Debt Service	-	-	53,303	53,303	62,380
Committed - Designated Special Revenue	-	-	504,140	504,140	1,493,541
Committed - Capital Improvements	-	-	721,919	721,919	680,923
Committed - Other Special Revenue	-	-	9,725,018	9,725,018	6,630,302
Committed - Street Revenue	-	5,490,860	-	5,490,860	2,419,671
Unassigned - Capital Improvements	-	-	918,300	918,300	35,749
Unassigned - Grant Special Revenue	-	-	(23,602)	(23,602)	(244,383)
Unassigned - General Fund	15,441,603	-	-	15,441,603	13,091,638
<i>Total fund balance</i>	<u>15,441,603</u>	<u>5,490,860</u>	<u>12,936,424</u>	<u>33,868,887</u>	<u>25,306,625</u>
<i>Total liabilities, deferred inflow of resources, and fund balance</i>	<u>\$ 23,135,875</u>	<u>\$ 5,932,769</u>	<u>\$ 15,589,257</u>	<u>\$ 44,657,901</u>	<u>\$ 33,729,084</u>

CITY OF POCATELLO

**Reconciliation of the Balance Sheet of Governmental Funds
to the Statement of Net Position**

as of September 30, 2021

Total fund balances--total governmental funds	\$	33,868,887
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Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and therefore, are not reported in the funds.		126,606,660
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Certain receivables are not financial resources and are reported as unavailable revenue.		2,526,710
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Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds.		(6,419,589)
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Net pension asset		15,069,959
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Accrual adjustments for allowance for doubtful accounts.		(202,647)
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Internal service funds are used to charge the costs of certain activities, such as insurance and computer processing, to individual funds. The assets and liabilities of the internal service funds applicable to governmental activities are included in governmental activities in the statement of net position		2,745,891
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Deferred inflows of resources related to pensions		(19,350,380)
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Deferred outflows of resources related to pensions		<u>7,333,328</u>
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Net position of governmental activities	\$	<u>162,178,819</u>
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CITY OF POCATELLO
GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021
With comparative total for the fiscal year ended September 30, 2020

	General Fund	Street Special Revenue Fund	Other Governmental Funds	2021 Total Governmental Funds	2020 Total Governmental Funds
REVENUES:					
Taxes:					
Property taxes	\$ 22,030,647	\$ 3,671,829	\$ 5,672,535	\$ 31,375,011	\$ 31,607,858
Special assessments	-	-	90,424	90,424	74,079
Franchise taxes	963,272	-	-	963,272	939,377
Total taxes	<u>22,993,919</u>	<u>3,671,829</u>	<u>5,762,959</u>	<u>32,428,707</u>	<u>32,621,314</u>
Charges for services:					
General charges	2,255,800	-	2,407,608	4,663,408	3,453,021
Total service charges	<u>2,255,800</u>	<u>-</u>	<u>2,407,608</u>	<u>4,663,408</u>	<u>3,453,021</u>
Intergovernmental:					
State sales tax	4,989,010	-	-	4,989,010	5,029,542
State liquor tax	782,305	-	-	782,305	696,952
State highway user's fees	-	2,785,624	-	2,785,624	2,633,021
County road and bridge tax	-	1,606,120	-	1,606,120	8,892
Grants	902,770	-	4,792,156	5,694,926	10,372,279
Total intergovernmental	<u>6,674,085</u>	<u>4,391,744</u>	<u>4,792,156</u>	<u>15,857,985</u>	<u>18,740,686</u>
Miscellaneous:					
Rentals and leases	44,133	-	836,895	881,028	976,682
Principal payments received	397	-	175,072	175,469	165,921
Refunds and reimbursements	298,827	-	367,700	666,527	289,818
Donations	193,205	-	136,241	329,446	289,038
Interest	296,544	-	4,004	300,548	884,353
Investment income	-	-	-	-	133,072
Developer's contribution	-	1,149,204	-	1,149,204	2,625,453
Miscellaneous	5,060,646	2,045,789	839,079	7,945,514	6,496,328
Total miscellaneous	<u>5,893,752</u>	<u>3,194,993</u>	<u>2,358,991</u>	<u>11,447,736</u>	<u>11,860,665</u>
Total revenues	<u>37,817,556</u>	<u>11,258,566</u>	<u>15,321,714</u>	<u>64,397,836</u>	<u>66,675,686</u>
EXPENDITURES:					
Current:					
General government	6,008,201	-	1,361,600	7,369,801	11,780,232
Economic development	-	-	66,212	66,212	103,237
Police services	15,459,002	-	54,476	15,513,478	14,811,144
Fire services	8,087,654	-	-	8,087,654	8,291,311
Other public safety	1,203,891	-	-	1,203,891	975,757
Public works and engineering	1,019,183	-	337,488	1,356,671	1,601,342
Cultural and recreational	2,236,134	-	2,728,080	4,964,214	4,450,436
Library	-	-	1,934,357	1,934,357	1,891,212
Streets and highways	-	6,763,623	21,399	6,785,022	4,967,842
Transportation	-	-	2,811,530	2,811,530	2,745,211
Airport	-	-	916,662	916,662	1,627,627
Community services	-	-	101,500	101,500	12,416
Total current	<u>\$ 34,014,065</u>	<u>\$ 6,763,623</u>	<u>\$ 10,333,304</u>	<u>\$ 51,110,992</u>	<u>\$ 53,257,767</u>

CITY OF POCATELLO
GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
Continued
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021
With comparative total for the fiscal year ended September 30, 2020

	General Fund	Street Special Revenue Fund	Other Governmental Funds	2021 Total Governmental Funds	2020 Total Governmental Funds
Debt service:					
<i>Principal</i>	\$ 153,921	\$ -	\$ 185,000	\$ 338,921	\$ 328,656
<i>Interest</i>	49,423	19,259	35,550	104,232	93,888
<i>Trustee fees</i>	-	-	1,000	1,000	1,000
Capital outlay	<u>1,201,746</u>	<u>1,199,824</u>	<u>2,596,064</u>	<u>4,997,634</u>	<u>12,284,119</u>
<i>Total expenditures</i>	<u>35,419,155</u>	<u>7,982,706</u>	<u>13,150,918</u>	<u>56,552,779</u>	<u>65,965,430</u>
EXCESS REVENUES OR (EXPENDITURES)	2,398,401	3,275,860	2,170,796	7,845,057	710,256
OTHER FINANCING SOURCES(USES):					
Proceeds from sale of assets	34,761	647,096	2,511	684,368	667,830
Proceeds from financing	-	-	-	-	-
Transfers in	909,541	-	1,910,757	2,820,298	1,565,385
Transfers out	<u>(1,067,037)</u>	<u>(851,767)</u>	<u>(960,563)</u>	<u>(2,879,367)</u>	<u>(1,940,769)</u>
<i>Total other financing sources/(uses)</i>	<u>(122,735)</u>	<u>(204,671)</u>	<u>952,705</u>	<u>625,299</u>	<u>292,446</u>
NET CHANGE IN FUND BALANCE	2,275,666	3,071,189	3,123,501	8,470,356	1,002,702
FUND BALANCE - Beginning	13,091,638	2,419,671	9,795,316	25,306,625	24,303,923
Prior period restatement	<u>74,299</u>	<u>-</u>	<u>17,607</u>	<u>91,906</u>	<u>-</u>
FUND BALANCE - Ending	<u>\$ 15,441,603</u>	<u>\$ 5,490,860</u>	<u>\$ 12,936,424</u>	<u>\$ 33,868,887</u>	<u>\$ 25,306,625</u>

CITY OF POCA TELLO

**Reconciliation of the Statement of Revenues, Expenditures,
and Changes in Fund Balance of Governmental Funds
to the Statement of Activities
For the Fiscal Year Ended September 30, 2021**

Amounts reported for governmental activities in the statement of activities are different because:

Net change in fund balances--total governmental funds	\$	8,470,356
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Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.		(1,242,930)
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Governmental funds report principal repayment on debt as an expenditure and debt issuance as an other financing source. However, in the statement of activities debt payments are not an expense and debt issuance is not a revenue.		338,921
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Governmental funds report revenue on receivables that are available to pay current expenditures. All receivables minus allowances for bad debt are reported on the statement of activities.		(1,410,735)
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The excess of historical cost over accumulated depreciation on assets that were disposed of during the year - (loss on disposal of assets).		(5,700)
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Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds.		6,074,332
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Internal service funds are used to charge the costs of certain activities, such as insurance and computer processing, to individual funds. The revenues and expenses applicable to governmental operations are included in the statement of activities.		514,493
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Change in net position of governmental activities	\$	<u>12,738,737</u>
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CITY OF POCA TELLO

GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - MODIFIED ACCRUAL BASIS

YEAR ENDED SEPTEMBER 30, 2021

	Original Budgeted Amount	Final Budgeted Amount	Actual Amounts	Variance with Final Budget
REVENUES:				
Taxes:				
<i>Property taxes</i>	\$ 22,011,898	\$ 22,011,898	\$ 21,839,548	\$ (172,350)
<i>Franchise taxes</i>	890,000	890,000	963,272	73,272
<i>Interest on delinquent taxes</i>	224,880	224,880	191,099	(33,781)
<i>Subtotal - taxes</i>	<u>23,126,778</u>	<u>23,126,778</u>	<u>22,993,919</u>	<u>(132,859)</u>
Rentals and leases	36,500	36,500	44,133	7,633
Charges for services:				
<i>General charges</i>	1,904,515	1,904,515	2,255,800	351,285
<i>Subtotal - charges for services</i>	<u>1,904,515</u>	<u>1,904,515</u>	<u>2,255,800</u>	<u>351,285</u>
Intergovernmental:				
<i>Grants</i>	344,530	344,530	902,770	558,240
<i>Sales tax</i>	5,177,777	5,177,777	4,989,010	(188,767)
<i>State liquor tax</i>	625,000	625,000	782,305	157,305
<i>Subtotal - intergovernmental</i>	<u>6,147,307</u>	<u>6,147,307</u>	<u>6,674,085</u>	<u>526,778</u>
Miscellaneous:				
<i>Refunds and reimbursements</i>	642,571	642,571	298,827	(343,744)
<i>Investment income</i>	-	-	-	-
<i>Donations</i>	8,000	8,000	193,205	185,205
<i>Principal payments received</i>	4,254	4,254	397	(3,857)
<i>Interest</i>	601,394	601,394	296,544	(304,850)
<i>Other miscellaneous</i>	3,573,853	3,573,853	5,060,646	1,486,793
<i>Subtotal - miscellaneous</i>	<u>4,830,072</u>	<u>4,830,072</u>	<u>5,849,619</u>	<u>1,019,547</u>
TOTAL REVENUES	<u>\$ 36,045,172</u>	<u>\$ 36,045,172</u>	<u>\$ 37,817,556</u>	<u>\$ 1,772,384</u>

CITY OF POCATELLO

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - MODIFIED ACCRUAL BASIS
GENERAL FUND

YEAR ENDED SEPTEMBER 30, 2021

	Original Budgeted Amount	Final Budgeted Amount	Actual Amounts	Variance with Final Budget
EXPENDITURES:				
GENERAL GOVERNMENT:				
Mayor and City Council	\$ 912,122	\$ 915,365	\$ 863,885	\$ 51,480
Finance Department	949,326	949,326	910,582	38,744
City Hall	499,252	499,252	504,077	(4,825)
Building	742,254	742,254	669,568	72,686
Community Planning and Development	812,099	812,099	764,732	47,367
Human Resources	563,687	645,687	608,329	37,358
Nondepartmental	701,722	1,456,722	740,176	716,546
Economic Development	110,000	110,000	110,000	-
Legal Department	862,453	862,453	836,852	25,601
TOTAL - GENERAL GOVERNMENT	6,152,915	6,993,158	6,008,201	984,957
PUBLIC WORKS:				
Geographic Information Systems	161,192	161,192	141,175	20,017
Engineering	1,116,548	1,116,548	878,008	238,540
TOTAL - PUBLIC WORKS	1,277,740	1,277,740	1,019,183	258,557
PUBLIC SAFETY:				
Police Department	15,696,168	15,895,236	15,459,002	436,234
Fire Department	8,746,952	8,967,094	8,087,654	879,440
Animal Control	1,255,581	1,255,581	1,203,891	51,690
TOTAL - PUBLIC SAFETY:	25,698,701	26,117,911	24,750,547	1,367,364
PARKS AND RECREATION:				
Parks Department	2,274,299	2,284,299	2,012,106	272,193
Administration	229,002	229,002	224,028	4,974
TOTAL - PARKS AND RECREATION:	2,503,301	2,513,301	2,236,134	277,167
CAPITAL OUTLAY	314,816	864,816	1,201,746	(336,930)
DEBT SERVICE:				
Interest	45,229	45,229	49,423	(4,194)
Principal	158,713	158,713	153,921	4,792
SUBTOTAL DEBT SERVICE	203,942	203,942	203,344	598
TOTAL EXPENDITURES	36,151,415	37,970,868	35,419,155	2,551,713
EXCESS REVENUES OR (EXPENDITURES)	(106,243)	(1,925,696)	2,398,401	4,324,097
OTHER FINANCING SOURCES/(USES):				
Proceeds from sale of assets	198,063	198,063	34,761	163,302
Transfers in	-	-	909,541	(909,541)
Transfers out	(645,726)	(645,726)	(1,067,037)	421,311
Total other financing sources/(uses)	(447,663)	(447,663)	(122,735)	324,928
NET CHANGE IN FUND BALANCE	\$ (553,906)	\$ (2,373,359)	2,275,666	\$ 4,649,025
FUND BALANCE - Beginning			13,091,638	
Prior period restatement			74,299	
FUND BALANCE - Ending			\$ 15,441,603	

CITY OF POCA TELLO

STREET SPECIAL REVENUE FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

BUDGET AND ACTUAL

For the Fiscal Year Ended September 30, 2021

	Budgeted Amounts Original	Budgeted Amounts Final	Actual Amounts	Variance with Final budget
REVENUES:				
Taxes:				
<i>Property taxes</i>	\$ 2,890,146	\$ 2,890,146	\$ 3,671,829	\$ 781,683
<i>Total taxes</i>	<u>2,890,146</u>	<u>2,890,146</u>	<u>3,671,829</u>	<u>781,683</u>
Intergovernmental				
<i>County road and bridge tax</i>	600,000	600,000	1,606,120	1,006,120
<i>State highway user's fees</i>	2,450,000	2,450,000	2,785,624	335,624
<i>Total intergovernmental</i>	<u>3,050,000</u>	<u>3,050,000</u>	<u>4,391,744</u>	<u>1,341,744</u>
Miscellaneous:				
<i>Other miscellaneous</i>	1,218,149	1,218,149	2,045,789	827,640
<i>Total miscellaneous</i>	<u>1,218,149</u>	<u>1,218,149</u>	<u>2,045,789</u>	<u>827,640</u>
<i>Total revenue</i>	<u>7,158,295</u>	<u>7,158,295</u>	<u>10,109,362</u>	<u>2,951,067</u>
EXPENDITURES (Streets and Highways):				
Current:				
<i>Streets and Highways</i>	5,124,052	5,924,052	6,763,623	(839,571)
Capital outlay	<u>1,463,309</u>	<u>1,463,309</u>	<u>50,620</u>	<u>1,412,689</u>
Debt service:				
<i>Principal</i>	-	-	-	-
<i>Interest</i>	-	-	19,259	(19,259)
<i>Total debt service</i>	<u>-</u>	<u>-</u>	<u>19,259</u>	<u>(19,259)</u>
<i>Total expenditures</i>	<u>6,587,361</u>	<u>7,387,361</u>	<u>6,833,502</u>	<u>553,859</u>
EXCESS REVENUES OR (EXPENDITURES)	<u>570,934</u>	<u>(229,066)</u>	<u>3,275,860</u>	<u>3,504,926</u>
OTHER FINANCING SOURCES/(USES):				
<i>Proceeds from sale of assets</i>	15,000	15,000	647,096	632,096
<i>Transfers in</i>	-	-	-	-
<i>Transfers out</i>	<u>(601,767)</u>	<u>(601,767)</u>	<u>(851,767)</u>	<u>(250,000)</u>
<i>Total other financing sources/(uses)</i>	<u>(586,767)</u>	<u>(586,767)</u>	<u>(204,671)</u>	<u>382,096</u>
EXCESS REVENUES/SOURCES OR (EXPENDITURES/USES)	<u>\$ (15,833)</u>	<u>\$ (815,833)</u>	<u>3,071,189</u>	<u>\$ 3,887,022</u>
FUND BALANCE - Beginning			2,419,671	
Modified GAAP adjustments				
<i>Developer contributions</i>			1,149,204	
<i>Capital asset acquired</i>			<u>(1,149,204)</u>	
FUND BALANCE - Ending			<u>\$ 5,490,860</u>	

CITY OF POCATELLO
PROPRIETARY FUNDS
COMBINING STATEMENTS OF NET POSITION
FISCAL YEAR ENDED SEPTEMBER 30, 2021
WITH COMPARATIVE TOTAL AS OF SEPTEMBER 30, 2020

	Sanitation Fund	Water Fund	Environmental Pollution Control Fund	Ambulance Non-Major Fund
ASSETS:				
Current Assets				
Cash	\$ 6,000,196	\$ 23,952,671	\$ 16,477,359	\$ 146,026
Accounts receivable (net of allowance for uncollectables)	1,976	161,114	645,636	-
Utility billing receivable (net of allowance for uncollectibles)	563,705	1,317,897	490,385	-
Interest receivable	-	11,548	-	-
Employee receivable	-	246	432	-
Prepaid expense	-	-	-	11,731
Due from other funds	-	-	398,105	-
Inventory	-	1,098,368	-	-
Total current assets	<u>6,565,877</u>	<u>26,541,844</u>	<u>18,011,917</u>	<u>157,757</u>
Noncurrent assets				
Restricted assets				
Revenue bond covenant accounts	-	-	-	-
Investments	<u>2,674,790</u>	<u>1,121,459</u>	<u>613</u>	<u>-</u>
Total restricted assets	<u>2,674,790</u>	<u>1,121,459</u>	<u>613</u>	<u>-</u>
Other assets	-	4,591,014	-	-
Notes receivable (net of allowance for uncollectible)	-	14,529	-	137,484
Pension assets	48,343	61,632	42,427	5,436,387
Capital assets				
Land and construction in progress	992,372	2,281,111	2,448,639	-
Depreciable building, equipment and property (net)	<u>6,120,100</u>	<u>51,062,775</u>	<u>59,631,975</u>	<u>-</u>
Total capital assets	<u>7,112,472</u>	<u>53,343,886</u>	<u>62,080,614</u>	<u>-</u>
Total noncurrent assets	<u>9,835,605</u>	<u>59,132,520</u>	<u>62,123,654</u>	<u>5,573,871</u>
Total assets	<u>16,401,482</u>	<u>85,674,364</u>	<u>80,135,571</u>	<u>5,731,628</u>
DEFERRED OUTFLOWS OF RESOURCES:				
Pensions	<u>698,969</u>	<u>891,108</u>	<u>613,424</u>	<u>62,106</u>
Total deferred outflow of resources	<u>698,969</u>	<u>891,108</u>	<u>613,424</u>	<u>62,106</u>
CURRENT LIABILITIES: (Payable from current and restricted assets)				
Payroll, taxes and benefits payable	168,362	172,167	139,141	182,900
Compensated absences	86,296	157,669	124,538	160,120
Accounts payable	779,034	337,294	103,074	18,328
Interest payable	-	21,764	67,016	-
Due to other funds	-	-	398,105	-
Revenue bonds payable current	-	469,499	2,200,000	-
Total current liabilities	<u>1,033,692</u>	<u>1,158,393</u>	<u>3,031,874</u>	<u>361,348</u>
NONCURRENT LIABILITIES				
Compensated absences	150,927	192,329	129,876	104,303
Pension liability	-	-	-	-
Revenue bonds payable	-	3,304,520	21,090,682	-
Total noncurrent liabilities	<u>150,927</u>	<u>3,496,849</u>	<u>21,220,558</u>	<u>104,303</u>
Total liabilities	<u>1,184,619</u>	<u>4,655,242</u>	<u>24,252,432</u>	<u>465,651</u>
DEFERRED INFLOWS OF RESOURCES:				
Pensions	1,546,511	1,971,632	1,357,237	1,303,058
Unavailable revenue - property tax	-	-	-	-
Total deferred inflow of resources	<u>1,546,511</u>	<u>1,971,632</u>	<u>1,357,237</u>	<u>1,303,058</u>
NET POSITION:				
Net investment in capital assets	7,112,472	49,569,867	38,789,932	-
Restricted assets	-	-	-	-
Unrestricted	<u>7,256,849</u>	<u>30,368,731</u>	<u>16,349,394</u>	<u>4,025,025</u>
Total net position	<u>\$ 14,369,321</u>	<u>\$ 79,938,598</u>	<u>\$ 55,139,326</u>	<u>\$ 4,025,025</u>

Adjustment to reflect the consolidation of internal
service fund activities related to enterprise activities.



	Total 2021	Total 2020	Internal Service Funds 2021	Internal Service Funds 2020
\$	46,576,252	\$ 36,371,044	\$ 6,874,035	\$ 5,792,277
	808,726	720,654	223,526	195,375
	2,371,987	2,283,229	-	-
	11,548	10,401	-	-
	678	1,112	-	-
	11,731	-	31,362	44,728
	398,105	1,148,105	-	-
	1,098,368	1,119,060	-	-
	<u>51,277,395</u>	<u>41,653,605</u>	<u>7,128,923</u>	<u>6,032,380</u>
	-	-	-	-
	<u>3,796,862</u>	<u>3,796,862</u>	<u>590,079</u>	<u>590,079</u>
	<u>3,796,862</u>	<u>3,796,862</u>	<u>590,079</u>	<u>590,079</u>
	4,591,014	4,596,525	-	-
	152,013	153,316	-	-
	5,588,789	2,993,166	-	-
	5,722,122	5,503,416	-	-
	<u>116,814,850</u>	<u>112,406,311</u>	<u>236,902</u>	<u>260,953</u>
	<u>122,536,972</u>	<u>117,909,727</u>	<u>236,902</u>	<u>260,953</u>
	<u>136,665,650</u>	<u>129,449,596</u>	<u>826,981</u>	<u>851,032</u>
	<u>187,943,045</u>	<u>171,103,201</u>	<u>7,955,904</u>	<u>6,883,412</u>
	<u>2,265,607</u>	<u>1,088,455</u>	<u>742,149</u>	<u>315,588</u>
	<u>2,265,607</u>	<u>1,088,455</u>	<u>742,149</u>	<u>315,588</u>
	662,570	597,631	134,170	104,286
	528,623	357,944	107,609	104,133
	1,237,730	1,135,875	2,038,273	1,798,266
	88,780	99,213	-	-
	398,105	398,105	-	-
	<u>2,669,499</u>	<u>2,574,742</u>	<u>-</u>	<u>-</u>
	<u>5,585,307</u>	<u>5,163,510</u>	<u>2,280,052</u>	<u>2,006,685</u>
	577,435	502,546	196,966	177,237
	-	4,599,472	-	1,506,659
	<u>24,395,202</u>	<u>27,298,814</u>	<u>-</u>	<u>-</u>
	<u>24,972,637</u>	<u>32,400,832</u>	<u>196,966</u>	<u>1,683,896</u>
	<u>30,557,944</u>	<u>37,564,342</u>	<u>2,477,018</u>	<u>3,690,581</u>
	6,178,438	150,183	1,642,051	49,196
	-	-	13,339	438
	<u>6,178,438</u>	<u>150,183</u>	<u>1,655,390</u>	<u>49,634</u>
	95,472,271	88,036,171	236,902	260,953
	-	-	100,000	100,000
	<u>57,999,999</u>	<u>46,440,960</u>	<u>4,280,072</u>	<u>3,098,132</u>
	<u>153,472,270</u>	<u>\$ 134,477,131</u>	<u>\$ 4,616,974</u>	<u>\$ 3,459,085</u>
	<u>1,871,083</u>			
\$	<u>155,343,353</u>			

CITY OF POCA TELLO
PROPRIETARY FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
FOR THE YEAR ENDED SEPTEMBER 30, 2021
WITH COMPARATIVE TOTAL FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Sanitation Fund	Water Fund	Environmental Pollution Control Fund	Ambulance Non-Major Fund
OPERATING REVENUES:				
Service charges	\$ 9,230,802	\$ -	\$ -	\$ 3,448,935
Property tax	-	-	-	-
Rentals and collections	435,362	92,122	116,748	-
Grants	-	-	-	-
Refunds	-	-	-	-
Miscellaneous	59,938	21,929	10,811	124,455
Revenues used as security for revenue bonds:				
<i>Service charges</i>	-	15,579,608	14,483,119	-
<i>Total operating revenues</i>	<u>9,726,102</u>	<u>15,693,659</u>	<u>14,610,678</u>	<u>3,573,390</u>
OPERATING EXPENSES:				
Personnel service and benefits	2,622,702	2,485,594	2,034,135	1,936,100
Supplies	1,369,954	814,586	918,230	284,601
Contractual service	1,785,541	2,095,199	1,448,526	176,873
Depreciation	946,864	1,309,872	2,858,978	-
Interfund charges	2,298,531	2,219,883	1,913,890	98,182
<i>Total operating expenses</i>	<u>9,023,592</u>	<u>8,925,134</u>	<u>9,173,759</u>	<u>2,495,756</u>
OPERATING INCOME/(LOSS):	<u>702,510</u>	<u>6,768,525</u>	<u>5,436,919</u>	<u>1,077,634</u>
NONOPERATING REVENUES OR (EXPENSES):				
Proceeds from sale of assets	-	-	-	-
Loss on disposal of asset	-	-	-	-
Closeout of other post-employment benefit liability	-	-	-	-
Interest income	-	1,555	14	-
Interest expenses	-	(157,941)	(655,050)	-
<i>Total nonoperating revenues or (expenses)</i>	<u>-</u>	<u>(156,386)</u>	<u>(655,036)</u>	<u>-</u>
NET INCOME/(LOSS) BEFORE CONTRIBUTIONS, TRANSFERS AND SPECIAL ITEMS	702,510	6,612,139	4,781,883	1,077,634
Developer contributions	-	5,631,063	293,680	-
Transfers in	-	629,161	5,781,941	399
Transfers out	<u>(29,852)</u>	<u>(661,251)</u>	<u>(5,810,424)</u>	<u>(13,744)</u>
CHANGE IN NET POSITION	672,658	12,211,112	5,047,080	1,064,289
TOTAL NET POSITION - Beginning of the year	<u>13,696,663</u>	<u>67,727,486</u>	<u>50,092,246</u>	<u>2,960,736</u>
TOTAL NET POSITION - Ending of the year	<u>\$ 14,369,321</u>	<u>\$ 79,938,598</u>	<u>\$ 55,139,326</u>	<u>\$ 4,025,025</u>

Adjustment to reflect the consolidation of internal
service fund activities related to enterprise funds.
Change in net position of business-type activities



Total	Total	Internal	Internal
2021	2020	Service Funds	Service Funds
2021	2020	2021	2020
\$ 12,679,737	\$ 12,172,113	\$ 7,943,468	\$ 7,235,768
-	-	562,654	510,761
644,232	491,214	-	-
-	-	-	-
-	-	21,395	28,184
217,133	69,066	-	-
30,062,727	27,555,091	-	-
43,603,829	40,287,484	8,527,517	7,774,713
9,078,531	12,135,796	-	-
3,387,371	2,280,076	-	-
5,506,139	4,769,211	7,479,815	7,711,237
5,115,714	4,987,416	52,694	44,583
6,530,486	6,148,585	-	-
29,618,241	30,321,084	7,532,509	7,755,820
13,985,588	9,966,400	995,008	18,893
-	649,869	41	214
-	(402,456)	-	-
-	1,131,978	-	-
1,569	4,502	-	-
(812,991)	(889,055)	-	-
(811,422)	494,838	41	214
13,174,166	10,461,238	995,049	19,107
5,924,743	2,041,059	-	-
6,411,501	9,098,235	252,076	299,105
(6,515,271)	(8,820,296)	(89,236)	(201,659)
18,995,139	12,780,236	1,157,889	116,553
	121,696,895	3,459,085	3,342,532
	\$ 134,477,131	\$ 4,616,974	\$ 3,459,085
643,396			
\$ 19,638,535			

CITY OF POCA TELLO

PROPRIETARY FUNDS

COMBINING STATEMENT OF CHANGES IN CASH FLOW

For the Year Ended SEPTEMBER 30, 2021
WITH COMPARATIVE TOTAL AS OF SEPTEMBER 30, 2020

	Sanitation Fund	Water Fund	Environmental Pollution Control Fund	Ambulance Non-Major Fund
CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	\$ 9,649,790	\$ 15,659,823	\$ 14,521,568	\$ 3,596,252
Cash paid for employees and benefits	(2,891,211)	(2,960,152)	(2,290,648)	(2,970,005)
Cash paid for interfund charges	(2,298,531)	(2,219,883)	(1,913,890)	(98,182)
Cash paid to suppliers	(2,601,878)	(2,791,017)	(2,399,358)	(477,192)
<i>Net cash flows provided (used) by operating activities</i>	<u>1,858,170</u>	<u>7,688,771</u>	<u>7,917,672</u>	<u>50,873</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Loans from other funds	-	-	-	-
Transfers in	-	629,161	5,781,941	399
Payments (to) from other funds	750,000	-	-	-
Transfers out	(29,852)	(661,251)	(5,810,424)	(13,744)
<i>Net cash flows provided (used) by noncapital financing activities</i>	<u>720,148</u>	<u>(32,090)</u>	<u>(28,483)</u>	<u>(13,345)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Proceeds from sale of capital assets	-	-	-	-
Purchase of water rights	-	-	-	-
Purchase of capital assets	(1,329,558)	(2,148,568)	(847,828)	-
Interest paid	-	(160,649)	(662,775)	-
Principal payments - revenue bonds	-	(469,743)	(2,339,112)	-
Proceeds from financing	-	-	-	-
Unamortization of bond premium from financing	-	-	-	-
<i>Net cash flows provided (used) by capital and related financing activities</i>	<u>(1,329,558)</u>	<u>(2,778,960)</u>	<u>(3,849,715)</u>	<u>-</u>
CASH FLOWS FROM INVESTING ACTIVITIES:				
Purchase or sell of investments	-	-	-	-
Interest received	-	408	14	-
Proceeds from principal note payments	-	1,303	-	-
<i>Total cash flows provided (used) by investing activities</i>	<u>-</u>	<u>1,711</u>	<u>14</u>	<u>-</u>
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	1,248,760	4,879,432	4,039,488	37,528
Cash and cash equivalents - beginning balance	<u>4,751,436</u>	<u>19,073,239</u>	<u>12,437,871</u>	<u>108,498</u>
Cash and cash equivalents - ending balance	<u>\$ 6,000,196</u>	<u>\$ 23,952,671</u>	<u>\$ 16,477,359</u>	<u>\$ 146,026</u>



Total 2021	Total 2020	Internal Service Funds 2021	Internal Service Funds 2020
\$ 43,427,433	\$ 40,195,310	\$ 8,512,422	\$ 7,651,486
(11,112,016)	(11,409,073)	-	-
(6,530,486)	(5,898,585)	-	-
(8,269,445)	(7,522,910)	(7,564,901)	(6,852,026)
<u>17,515,486</u>	<u>15,364,742</u>	<u>947,521</u>	<u>799,460</u>
-	-	252,076	299,105
6,411,501	9,098,235	-	-
750,000	35,307	-	106,000
(6,515,271)	(8,820,296)	(89,236)	(201,659)
<u>646,230</u>	<u>313,246</u>	<u>162,840</u>	<u>203,446</u>
-	649,869	40	214
-	(5,511)	-	-
(4,325,954)	(4,297,241)	(28,643)	(84,173)
(823,424)	(906,158)	-	-
(2,808,855)	(2,702,757)	-	-
-	-	-	-
-	-	-	-
<u>(7,958,233)</u>	<u>(7,261,798)</u>	<u>(28,603)</u>	<u>(83,959)</u>
-	118,445	-	-
422	4,424	-	-
1,303	6,090	-	-
<u>1,725</u>	<u>128,959</u>	<u>-</u>	<u>-</u>
10,205,208	8,545,149	1,081,758	918,947
<u>36,371,044</u>	<u>27,825,895</u>	<u>5,792,277</u>	<u>4,873,330</u>
\$ <u>46,576,252</u>	\$ <u>36,371,044</u>	\$ <u>6,874,035</u>	\$ <u>5,792,277</u>

CITY OF POCA TELLO
PROPRIETARY FUNDS
COMBINING STATEMENT OF CHANGES IN CASH FLOW - CONTINUED
FISCAL YEAR ENDED SEPTEMBER 30, 2021
WITH COMPARATIVE TOTAL AS OF SEPTEMBER 30, 2020

**Reconciliation of Net Income from Operations to Net Cash Provided by
Operating activities**

	Sanitation Fund	Water Fund	Environmental Pollution Control Fund	Ambulance Non-Major Funds
OPERATING INCOME (LOSS)	\$ 702,510	\$ 6,768,525	\$ 5,436,919	\$ 1,077,634
Adjustments to reconcile net income provided by operating activities:				
Depreciation expense	946,864	1,309,872	2,858,978	-
Pension expense	(368,621)	(469,952)	(323,508)	(1,181,911)
(Increase)/decrease in accounts receivable	(76,312)	(33,836)	(89,110)	22,862
(Increase)/decrease in prepaid expenses	-	-	-	(11,731)
(Increase)/decrease in inventories	-	20,692	-	-
Increase/(decrease) in accounts payable	553,617	98,076	(32,602)	(3,987)
Increase/(decrease) in payroll and benefits payable	35,256	(17,282)	11,148	35,817
Increase/(decrease) in compensated absences	64,856	12,676	55,847	112,189
<i>Total adjustments</i>	<u>1,155,660</u>	<u>920,246</u>	<u>2,480,753</u>	<u>(1,026,761)</u>
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>\$ 1,858,170</u>	<u>\$ 7,688,771</u>	<u>\$ 7,917,672</u>	<u>\$ 50,873</u>
NONCASH INVESTING, CAPITAL AND FINANCING ACTIVITIES:				
Developer contributions	\$ -	\$ 5,631,063	\$ 293,680	\$ -
Value of equipment acquired through accounts payable	425,552	50,222	37,475	-
Change in accounts payable due to accounts payable	(425,552)	(50,222)	(37,475)	-
Value of assets disposed of	-	-	-	-
(Gain) Loss on disposal of assets	-	-	-	-
Value of assets accepted	-	(5,631,063)	(293,680)	-
Net Effect of Noncash Transactions	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



Total	Total	Internal	Internal
2021	2020	Service Funds	Service Funds
2021	2020	2021	2020
\$ 13,985,588	\$ 9,966,400	\$ 995,008	\$ 18,893
5,115,714	4,987,416	52,694	44,583
(2,343,992)	638,563	(391,393)	598,188
(176,396)	(92,174)	(15,250)	(6,127)
(11,731)	-	13,366	(24,240)
20,692	18,368	-	-
615,104	(241,991)	221,676	170,621
64,939	135,243	48,215	(71,975)
245,568	(47,083)	23,205	69,517
3,529,898	5,398,342	(47,487)	780,567
\$ 17,515,486	\$ 15,364,742	\$ 947,521	\$ 799,460
\$ 5,924,743	\$ 2,041,059	\$ -	\$ -
513,249	(513,249)	-	-
(513,249)	513,249	-	-
-	(402,456)	-	-
-	402,456	-	-
(5,924,743)	(2,041,059)	-	-
\$ -	\$ -	\$ -	\$ -

CITY OF POCA TELLO

STATEMENT OF FIDUCIARY NET POSITION

AS OF SEPTEMBER 30, 2021

	Employee Retirement Plan
	Police Retirement Trust Fund
ASSETS:	
Cash or cash equivalents	\$ 2,462,383
Receivables:	
<i>Investment income</i>	17,584
<i>Accounts</i>	-
Investments, at fair value:	
<i>Domestic fixed income</i>	<u>1,280,703</u>
<i>Total Assets</i>	<u>3,760,670</u>
LIABILITIES:	
Accounts payable - other	<u>9</u>
<i>Total Liabilities</i>	<u>9</u>
Net position restricted for pensions	<u>\$ 3,760,661</u>

The accompanying notes are an integral part of these statements.

CITY OF POCA TELLO

**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS**

FOR THE YEAR ENDED SEPTEMBER 30, 2021

	<u>Employee Retirement Plan Police Retirement Fund</u>
ADDITIONS	
Investment earnings:	
Investment income	\$ 71,709
Interest	-
Net increase (decrease) in fair value of investments	<u>(27,205)</u>
Net investment earnings	<u>44,504</u>
<i>Total additions</i>	<u>44,504</u>
DEDUCTIONS	
Benefits paid to plan member and beneficiaries	578,977
Amortization of discount	5,849
Administrative expenses:	
Miscellaneous	3,892
Interfund charges	<u>22,109</u>
<i>Total deductions</i>	<u>610,827</u>
Change in net position	(566,323)
NET POSITION - Beginning of the year	<u>4,326,984</u>
NET POSITION - Ending of the year	<u><u>\$ 3,760,661</u></u>

The accompanying notes are an integral part of these statements.

THE FINANCIAL STATEMENTS
(amounts in thousands except where indicated)

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The City of Pocatello is a municipal corporation governed by an elected mayor and a six-member council. The accompanying financial statements present the government and its component units, entities for which the government is considered to be financially accountable. Blended component units, although legally separate entities are, in substance, part of the government's operations. Each discretely presented component unit is reported in a separate column in the government-wide financial statements (see note below for description) to emphasize that it is legally separate from the government.

Blended Component Units

The City has no blended component units.

Discretely Presented Component Units

The component unit reported in the combined financial statements under the State of Idaho's urban renewal laws. PDA works with the City to develop blighted areas within represents the financial balances and transactions of the Pocatello Development Authority (PDA). PDA is a legally separate entity incorporated the City using tax increment financing to fund projects. These projects could include providing the City using tax increment financing to fund projects. These projects could include providing infrastructure, purchasing land and demolishing blighted structures or rehabilitating structures to provide for low income housing, among others.

The Board of Commissioners of the Authority consists of "no less than 3 members and no more than 9 members", which are appointed by the Mayor.

The financial information presented in this year's report represents the financial information for the fiscal year ended September 30, 2021. Complete financial statements of the Authority can be obtained from the City Finance Department or online at <http://pda.pocatello.us/>

B. Government-wide and fund financial

The government-wide financial statements (i.e., the statement of net position and the statement of changes in net position) report information on all of the non-fiduciary activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely significantly on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

C. Measurement focus, basis of accounting, and financial statement presentation

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual government funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

C. Measurement focus, basis of accounting, and financial statement presentation - continued

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. Fiduciary Funds use the economic resources measurement focus while Agency Funds do not use a measurement focus.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal year. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, sales taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and have been recognized as revenues of the current fiscal period. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the government.

The City reports the following major governmental funds:

The *General Fund* is the City's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund. The major revenue sources for this fund are property taxes, sales tax, liquor tax, gas, and electric franchise fees and various users fees.

The *Street Fund* accounts for the resources accumulated and payments made for street and bridge maintenance, street lighting, traffic engineering, snow removal, street sweeping, and storm sewer maintenance. The major revenue sources are property taxes, highway user fees, and county road and bridge taxes and fees.

The City reports the following major proprietary funds:

The *Sanitation Fund* accounts for the operations for solid waste removal and disposal.

The *Water Fund* accounts for the operations involved in collecting and distributing culinary water to the citizens of Pocatello.

The *Environmental Pollution Control Fund* accounts for operations involved with the collection and treatment of sewer water.

Additionally, the government reports the following fund types:

Internal Service Funds account for data processing, fleet management, utility billing, employee wellness, property and liability insurance, fuel operations, worker's compensation insurance, public works, education benefits and retirement payoffs provided to other departments or agencies of the City on a cost reimbursement basis.

The *Private-Purpose Trust Fund* is used to account for resources legally held in trust for use by airlines to pay final landing fees owed to the City upon termination of landing privileges. All resources of the fund, including any earnings on invested resources must be used for the funds activities.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

C. Measurement focus, basis of accounting, and financial statement presentation - continued

The *Pension Trust Fund* accounts for the activities of the Police Retirement Plan, which accumulates resources for pension, benefit payments to qualified police officers.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in both the government-wide and enterprise fund financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board. In March 2009, the Governmental Accounting Standards Board issued Statement No. 55, The Hierarchy of Generally Accepted Accounting Principles (GAAP) for State and Local Governments. The pronouncement incorporated the hierarchy of GAAP into its authoritative literature.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are interfund charges between the government's enterprise funds and other functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Amounts reported as "program revenues" include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as "general revenues" rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish "operating" revenues and expenses from "non-operating" items. Operating revenues and expenses generally result from services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the enterprise funds and the internal service funds are charges to customers for sales and services. The Water and Environmental Pollution Control Funds also recognizes as operating revenue, hookup fees, intended to recover the cost of connecting new customers to the system. Operating expenses for enterprise funds and internal service funds include cost of sales and services, administrative expenses, and depreciation on capital assets. Transactions for which cash flows are reported in the "Statement of Cash Flows" as capital and related financing activities, noncapital financing activities, or investing activities would normally be reported as non-operating items.

D. Assets, liabilities, and net position or equity

When both restricted and unrestricted resources are available for use, it is the City's policy to use restricted resources first, and then unrestricted resources as they are needed.

1. Deposits and investments

By Idaho State law the City Treasurer invests all temporary cash surpluses. Unrestricted cash balances from all funds are combined and invested in investments authorized under the City's Investment Policy. Earnings from these investments are credited to the general fund, the major proprietary funds and trust funds based on cash balances. Cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

D. Assets, liabilities, and net position or equity - continued

The City is authorized under State Code 50-1013 to invest in obligations of the U.S. Treasury, U.S. Government backed institutions, commercial paper, repurchase agreements and the State Treasurer's Investment Pools. Investments of the City and its component unit are recorded at fair value. Fair value at September 30, 2021 is based on market quotations. The State Treasurer's Investment Pools operate in accordance with appropriate state laws and regulations. The reported value of the pools is the same as the fair value of the pool shares. Adjustments are made to long-term investments for any premium or discount, which are amortized over the maturity of the investment.

2. Receivables and payables

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. In addition, some funds must borrow from other funds to make up for cash shortfalls. These receivables and payables are classified as "due to/from other funds" on the balance sheet. Any residual balances outstanding between the governmental activities and the business-type activities are reported in the government-wide financial statements as "internal balances".

All trade receivables are shown net of allowance for uncollectible. The allowance for uncollectible receivables is calculated as 10% of the outstanding receivables balance at the end of the fiscal year. Historically 100% of property taxes have been collected; therefore, there is no allowance for uncollectible property tax receivables.

Property taxes receivable are recorded when certified by the State Tax Commission in October of each year. Taxes not received within sixty days of year-end are deferred. The City's property taxes, levied by the third Monday of September on a market value basis, are billed to the taxpayers in November. Half of the real, personal and mobile home property taxes are due on December 20 and the remainder is due the following June 20. Other property taxes are due December 20. Real property taxes not paid constitute a lien on the property when entered on the real property assessment roll as delinquent on the first day of January of the succeeding year. Property taxes are assessed and collected for the City by Bannock County.

3. Inventories and prepaid items

Proprietary Fund inventories are valued on an historical cost basis which is a change from the average cost basis. Governmental Fund inventories are expensed when purchased.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in government-wide and proprietary fund financial statements.

4. Restricted assets reported on the statement of net position

The Library Fund has restricted fund balance of \$725 as required by state code.

Worker's Insurance Fund has restricted resources held by Intermountain Claims Inc. to fund medical claims incurred by employees from on the job injuries. These resources total \$100.

Voters restricted the Business Improvement District monies of \$820 upon adoption of the district.

The grant funds for CDBG Entitlement (\$41), Airport Improvements \$3,011, Police Grants \$131, and Public Transportation \$759 are restricted by their funding source.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

D. Assets, liabilities, and net position or equity - continued

5. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, right of way and similar items but not sidewalks which are the responsibility of property owners by City ordinance), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. The City has defined capital assets as assets with an initial, individual cost of more than \$25 (amount not rounded) and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an assets life are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects. Uncompleted projects are reported as work in process. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the asset constructed.

Property, plant, and equipment of the primary government, as well as the component units, are depreciated using the straight line method over the following estimated useful lives:

<u>Asset Class</u>	<u>Life in Years</u>
Buildings	15-50
Improvements	8-20
Infrastructure	50-80
Equipment	2-15
Vehicles	3-8

6. Compensated Absences

The liability and expense for accumulated vacation leave, sick leave or compensated time are not reported in the governmental funds. In the government-wide financial statements these items are reported as liabilities in the applicable governmental activities. Accumulated vacation leave, sick leave or compensated time in the proprietary funds is recorded as an expense and a liability in those funds. Employees leaving the service of the City are entitled to compensation for accumulated vacation and compensated time. Compensation for accumulated sick leave is restricted to those employees who retire from service with the City. The Sick leave compensation is only available to employees who are eligible for Public Employee Retirement System of Idaho (PERSI) retirement upon separation. The actual benefits paid on the long-term portion of compensation are limited to Social Security and Medicare tax, whereas PERSI and worker's insurance benefits are not paid. The estimation calculations have been modified to properly reflect these parameters. Annually each fund with payroll expenses transfers an amount equal to 1% of its budgeted wages and salaries to the Retirement Payout Internal Service Fund. When an employee retires an amount equal to the employee's retirement payout is transferred from the Retirement Payout Internal Service Fund to the employee's fund to defray the cost of the retirement payout. If employees budgeted for a retirement payout do not retire these budgeted monies are transferred to the Retirement Payout Internal Service Fund so that the City only budgets for these expenses once.

7. Long-term obligations

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bond premiums and discounts are amortized over the life of the bonds using the straight-line method. Bond issue costs are expensed in the year of financing. Bonds payable are reported as the face amount of the debt.

NOTE 1. SUMMARY OF SIGNIFICANT

D. Assets, liabilities, and net position or equity - continued

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt, including capital leases, issued is reported as other financing sources. Premiums received on debt issuance are reported as other financing sources, while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received are reported as debt service expenditures.

8. Pensions

For purposes of measuring the net position liability (asset) and pension expense (revenue), information about the fiduciary net position of the Public Employee Retirement System of Idaho Base Plan (base plan) and the Firefighters' Retirement Fund Plan (FRF) and additions to/deductions from Base Plan's and FRF's Plan fiduciary net position has been determined on the same basis as they are reported by the Base Plan or the FRF Plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

NOTE 2. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

A. Explanation of certain differences between the governmental fund balance sheet and the government-wide statement of net position

The governmental fund balance sheet includes the reconciliation between *fund balance - total governmental funds* and *net position - governmental activities* as reported in the government-wide statement of net position. One element of the reconciliation explains that; "long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds". The details of this \$(6,420) difference are as follows:

Compensated absences payable	\$ (3,694)
Contracts payable	(41)
Interest payable	(39)
Capital leases payable	(1,241)
Bonds payable	(1,405)
Reconciliation of fund balance - total governmental funds to net portion - governmental activities	<u>\$ (6,420)</u>

Another element of the reconciliation explains that; "capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds". The details of this \$126,606 difference are as follows:

Non-depreciable assets	
Land	\$ 11,687
Work-in-process	16,515
Depreciable fixed assets - net of accumulated depreciation	96,978
Capital lease assets and all other depreciable assets	<u>1,426</u>
Subtotal	126,606
Internal service fund capital assets, net	(153)
Reconciliation of fund balance - total governmental funds to net portion - governmental activities	<u>\$ 126,453</u>

Another element of the reconciliation explains that "Certain receivables are not financial resources and are reported as unavailable revenue". The details of the \$2,450 difference are as follows:

NOTE 2. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

A. Explanation of certain differences between the governmental fund balance sheet and the government-wide statement of net position - continued

Property tax revenue recognized	\$ 727
Accounts and loans receivable	1,800
Reconciliation of fund balance - total governmental funds to net portion - governmental activities	<u>\$ 2,527</u>

One element of the reconciliation is titled "accrual adjustments for allowance for doubtful accounts". Governmental funds do not record an adjustment to accounts or loans receivable that represents the estimated amount of the receivables that will not be collectable. Instead, receivables not available for current spending are deferred. Conversion to full accrual accounting required the elimination of the deferral of receivables revenue recognition and the recognition of estimated uncollectible accounts for governmental funds. The details of this \$(203) adjustment are as follows:

Beginning allowance for doubtful accounts receivable	\$ (166)
Current year adjustment	113
Beginning allowance for doubtful notes receivable	(172)
Current year adjustment	22
Reconciliation of fund balance - total governmental funds to net portion - governmental activities	<u>\$ (203)</u>

Another element of the reconciliation is titled "Internal service funds are used to charge the costs of certain activities, such as insurance and computer processing, to individual funds. The assets and liabilities of the internal service funds applicable to governmental activities are included in governmental activities in the statement of net position."

Internal Service Funds Governmental Activities	
Current assets	\$ 7,128
Noncurrent investments	590
Net pension asset	51
Capital asset (net of depreciation)	237
Total assets	8,006
Deferred outflows of resources - pensions	742
Current liabilities	2,280
Long-term liabilities	197
Total liabilities	2,477
Deferred inflows of resources - pensions and property tax	1,654
Net Position	4,617
Unrestricted	4,617
Net Position	4,617
Less Amount of internal balance allocated to business type activities	(1,871)
Reconciling item	<u>\$ 2,746</u>

Another element of the reconciliation explains that "deferred outflows pension are not financial resources and are reported as deferred outflows". The details of the \$7,333 difference are as follows:

Deferred outflows of resources - pensions	<u>\$ 7,333</u>
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Another element of the reconciliation explains that "inflows outflows pension are not financial resources and are reported as deferred inflows". The details of the \$(19,350) difference are as follows:

Deferred inflows of resources - pensions	<u>\$ (19,350)</u>
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NOTE 2. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

B. Explanation of certain differences between the governmental fund statement of revenues, expenditures, and changes in fund balance and the government-wide statement of net activities.

The governmental fund statement of revenues, expenditures, and changes in fund balance includes reconciliation between net changes in fund balance - total governmental funds and changes in net position of governmental activities as reported in the government-wide statement of activities. One element of the reconciliation explains that, "Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period." The details of this \$(1,243) difference are as follows:

Capital outlay	\$ 4,998
Depreciation expense	(6,241)
Reconciliation of fund	<u>\$ (1,243)</u>

Another element of the reconciliation states that, "Governmental funds report principal repayment on debt as expenditure." However, in the statement of activities debt payments are not an expense." The details of this \$392 difference are as follows:

Capital leases paid	\$ 154
Bond principal paid	185
Reconciliation of fund	<u>\$ 339</u>

Another element of the reconciliation states that, "Governmental funds report revenue on receivables that are available to pay current expenditures. All receivables minus allowances for bad debt and losses are reported on the statement of activities". The details of this \$(1,448) difference are as follows:

Deferred property taxes	\$ (807)
Deferred accounts receivable	(382)
Deferred loans receivable	(222)
Reconciliation of fund balance - total governmental funds to net portion - governmental activities	<u>\$ (1,411)</u>

Another element of the reconciliation states that, "The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins, and donations) is to decrease net position". The details of this \$(6) difference are as follows:

Loss from disposal of capital	\$ (6)
Reconciliation of fund	<u>\$ (6)</u>

Another element of the reconciliation states that, "Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds". The details of this \$1,886 difference are as follows:

Current revenue for pension related expenses	\$ 6,039
Current charge for compensated absences	(116)
Current adjustment for allowance for doubtful accounts	135
Current adjustment for interest accruals	16
Current charge for Other Post Employment Benefits (OPEB)	-
Reconciliation of fund balance - total governmental funds to net portion - governmental activities	<u>\$ 6,074</u>

NOTE 2. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

C. Explanation of certain differences between the proprietary fund combining statement of net position and the government-wide statement of net position.

Another element of the reconciliation states that, "Internal service funds are used by management to charge the costs of certain activities, such as insurance and computer processing, to individual funds. The revenues and expenses applicable to governmental operations are included in the statement of activities". The details of this \$515 difference are as follows:

Program	Internal Service Fund Allocation		
	Program expenses	Program revenue	Net expenses
General government	\$ 39	\$ 187	\$ (148)
Fire services	41		41
Police services	129		129
Transit systems	40		40
Other government-type activity	286		286
Total	\$ 535	\$ 187	\$ 348
General revenues			
Transfers			167
Change in net position			515
Beginning net position			2,231
Ending net position			\$ 2,746
Change in net position			\$ 515
Changes reported with capital outlays within internal service funds			-
			<u>\$ 515</u>

D. Explanation of certain differences between the proprietary fund combining statement of revenues, expenses and changes in net position and the government-wide statement of activities.

The proprietary fund combining statement of revenue, expenses and changes in net position includes a reconciliation between net position total proprietary funds and net position business-type activities as reported in the government-wide statement of activities. The reconciliation states that; "Some amounts reported for business-type activities in the statement of activities are different because the net revenue (expense) of certain internal service fund assets is reported with business-type activities." The details of this \$644 adjustment are as follows:

Program	Internal Service Fund Allocation		
	Program expenses	Program revenue	Net expenses
Sanitation services	\$ 60	\$ 282	\$ 222
Water services	90	326	236
Sewer services	74	190	116
Other business-type	-	73	73
Total	\$ 224	\$ 871	\$ 647
General revenues			
Transfers			(3)
Change in net position			* 644
Beginning net position			1,228
Ending net position			<u>\$ 1,872</u>

*This includes components of the Fleet Fund and Education Benefits Fund. These funds were added in FY2018, and only incurred expenses and transfers in. A percentage of these two funds affect the proprietary funds.

NOTE 2. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

D. Explanation of certain differences between the proprietary fund combining statement of revenues, expenses and changes in net position and the government-wide statement of activities - continued

On or before the first week of June of each year, all departments of the City submit requests for appropriation to the Chief Financial Officer and the Mayor so that a budget may be prepared. The budget is prepared on the modified accrual basis of accounting by fund, department, division, account line, and includes information on the past year, current year estimates and requested appropriation for the next fiscal year. The modified accrual basis of accounting budgets compare to the budget to actual schedules presented herein to the statement of revenues, expenditures, and changes in fund balance for those funds. The only adjustments required are developer capital entries related to value of capital donated by annexation of subdivisions which is not reflected in the budget, and pension liability entries.

Prior to August 1, the Chief Financial Officer and the Mayor submit the proposed budget to the City Council for review. The City Council holds public hearings and may add to, subtract from or change the proposed budget, but may not change the form of the budget. Prior to August 30, the budget is legally enacted through passage of the annual appropriation ordinance by the City Council.

Budgets may be amended for expenditures of unforeseen resources (other than property tax levies) by the same procedure used to adopt the budget.

Expenditures may not exceed budgeted appropriations at the fund level. City management can legally amend or transfer appropriations within individual funds but not between funds.

All annual appropriations lapse at the end of the fiscal year. Project length budgets for capital project funds must be appropriated annually for the current portion of the project.

NOTE 3. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

B. Excess of Expenditures over Appropriations

The following funds had expenditures over Appropriations: The Library, Police Grant fund, CDR Loan fund and, Zoo Animal and Education Fund expended over the appropriated amount by \$17, \$1, \$11, and \$164, respectively. The funds had sufficient fund balance to cover the excess expenses.

C. Deficit Fund Equity

The following funds have deficit fund equity for the City of Pocatello:

The Transit Urban Fund reported a negative balance at fiscal year-end of \$24. The CDBG Entitlement fund reported a negative balance at fiscal year-end of \$42. These funds had grants receivable pending but the revenue is deferred. These grant monies were received after the 60-day reporting rule. The Zoo Animal fund and Utility Billing fund also had a negative year end balances of \$1 and \$75, respectively..

NOTE 4. DETAILED NOTES ON ALL FUNDS

A. Deposits and Investments

At September 30, 2021, the City's cash on hand was \$23, the carrying amount of bank deposits was \$8,994, cash held by third parties was \$270, and cash held by the State of Idaho Local Government Investment Pool was \$82,922. Total cash and cash equivalents amounted to \$92,209.

NOTE 4. DETAILED NOTES ON ALL FUNDS

A. Deposits and Investments - continued

As of September 30, 2021, the City had the following short term investments and maturities. (Amounts are expressed in thousands.)

	Fair Value	Investment Maturities (in years)			
		Less than 1 Year	1-5	6-10	More than 10 years
General City Investments State Investment Pool**	\$ 82,922	\$ 82,922	\$ -	\$ -	\$ -
Total	\$ 82,922	\$ 82,922	\$ -	\$ -	\$ -

**The elected State Treasurer, following Idaho Code, Section 67-2328, is authorized to sponsor an investment pool in which the City voluntarily participates. The Pool is not registered with the Securities and Exchange Commission or any other regulatory body – oversight is with the State Treasurer, and Idaho Code defines allowable investments. The LGIP is not insured or guaranteed by FDIC or any other government agency. The securities are held by the Pool or by its agent in the Pool's name. The fair value of the City's position in the external investment pool is the same as the value of the pool shares.

The Workers Compensation Insurance Internal Service Fund cash of \$100 is held by a third-party administrator to cover claims incurred, but not reported. This amount is shown on the balance sheet as restricted cash.

As of September 30, 2021, the City held long-term investments with a market value of \$5,123. Also, \$1,281 in investments held under fiduciary agreements for total long term investments of \$6,404.

The \$5,123 in long-term investments held by the City are invested in another investment pool sponsored by the State Treasurer. This Diversified Bond Pool is not registered with the Securities and Exchange Commission or any other regulatory body. Oversight is with the State Treasurer and Idaho Code defines allowable investments. The fair value of the City's investment may differ from the pool shares owed due to market fluctuations. The weighted average maturity of the investments in the pool is 2.93 years. Investments held by the fund are as follows:

Corporate Securities 24.3%, Mortgage Backed Securities 14.5%, ABS 19.1%, U.S. Government Agency Securities 10.3%, U.S Treasury Securities 29.9%, and Money Market Funds 1.9%.

As of September 30, 2021, the City held in trust for the Police Retirement Fund and the Airport Bond Fund cash equivalents of \$1,281 and the following investments and maturities. (Amounts are expressed in thousands.)

	Maturity	Maximum Investment			
		One to five years	Six to ten years	More than ten years	
		50%	48%	2%	

	Fair Value	Investment Maturities (in years)			
		Less than 1 Year	1-5	6-10	More than 10 years
Fiduciary Investments					
FHLMC Bonds (AAA)	\$ 306	\$ -	\$ -	\$ 306	\$ -
FNMA Bonds (AAA)	233	-	-	202	31
GNMA Bonds (AAA)	5	-	-	5	-
Municipal Bonds	737	432	201	104	-
Total	\$ 1,281	\$ 432	\$ 201	\$ 617	\$ 31

NOTE 4. DETAILED NOTES ON ALL FUNDS

A. Deposits and Investments - continued

Interest rate risk. In accordance with its investment policy, the City manages its exposure to declines in fair values by structuring the general government's investment portfolio so that securities mature to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities on the open market prior to maturity. Maturity may not exceed 12 months. The long-term portion of investments is subject to interest rate risk and is carried at market, which forces the City to recognize gains or losses due to market fluctuations.

Credit risk. There is a credit risk involved with investment with the State Local Government Investment Pool, which is no longer rated. This risk is mitigated by the diversification of the portfolio.

Concentration risk. The City's investment policy allows for investments in U.S. Treasury obligation of up to 100% if the instruments are held in the City's trust account in its name. It also allows for up to 100% in the State of Idaho Investment Pool. All other issuers cannot exceed 15%.

Custodial credit risk - deposits. For deposits, this is the risk that should a bank failure occur, the City's deposits would not be returned. The investment policy of the City requires deposits in excess of FDIC Insurance levels to be collateralized at 102%. Recent changes in banking regulations have created difficulty in obtaining collateralization of investments. The City is looking into obtaining insurance for deposits exceeding FDIC amounts. Custodial risks involving the deposits of the City at year-end were \$10,824 and were as high as \$27,673 during the year. These deposits are being held in our checking account with U.S. Bank.

The Pocatello Development Authority has no deposit policy. As of September 30, 2021, the authority had custodial risk of \$3,302.

Custodial credit risk - investments. For an investment, this is the risk that, in the event of the failure of the counterparty, the government will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The City has no exposure because all investments are registered and held in accounts in the Authority's name.

NOTE 4. DETAILED NOTES ON ALL FUNDS

B. Receivables

Receivables as of year-end for the City's individual major funds and non-major, internal service, and fiduciary funds in the aggregate, including the applicable allowance for uncollectable accounts, are as follows:

	General	Street	Non-major and other funds	Total Government funds	Sanitation	Water	WPC	Non-major and other funds	Total business activities	Fiduciary funds
Interest	\$ 1	\$ -	\$ 6	\$ 7	\$ -	\$ 12	\$ -	\$ -	\$ 12	\$ 18
Property taxes	598	84	136	818	-	-	-	-	-	-
Franchise taxes	207	-	-	207	-	-	-	-	-	-
Accounts	322	37	204	563	661	1,740	1,387	252	4,040	-
Special	-	-	71	71	-	-	-	-	-	-
Intergovernmental	1,505	1,538	-	3,043	-	-	-	-	-	-
Loans	1	-	1,578	1,579	-	15	-	137	152	-
Employee	1	-	-	1	-	1	1	-	2	-
Gross receivables	2,635	1,659	1,995	6,289	661	1,768	1,388	389	4,206	18
Less: allowance	-	-	-	-	95	263	252	43	653	-
Net total	\$ 2,635	\$ 1,659	\$ 1,995	\$ 6,289	\$ 566	\$ 1,505	\$ 1,136	\$ 346	\$ 3,553	\$ 18

Governmental funds report deferred inflow of resources in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Governmental funds will not recognize revenue in connection with resources that have been received but not yet earned. At year-end, the various components of deferred inflow of resources reported in the governmental funds were as follows:

Deferred Revenue

Fund Type	Property Taxes	Special Assessments	Loans	Accounts	Grants
General Fund	\$ 475	\$ -	\$ 1	\$ 116	\$ -
Street Fund	69	-	-	36	-
Special Revenue Funds	114	-	1,554	86	-
Debt Service Funds	-	-	-	-	-
Capital Projects Funds	-	-	-	-	-
Totals	\$ 658	\$ -	\$ 1,555	\$ 238	\$ -

Loans receivable:

The City has made several low interest home/rental and business façade improvement loans to its citizens with funding provided through the repayment of the old C.D.A. Block Grant Program loans. Although federal restrictions are no longer attached to these monies, the Council has determined to use the revenue generated by repayment of these loans to continue the programs under the terms of the original grant. The balance of the loans is \$38.

The City has made several loans to low income families in targeted areas in the City. The loans were made for the purpose of rehabilitation of private residences. The balance of the loans for residential improvements at year-end was \$875. Since the City is usually in a 2nd or 3rd position on these loans the entire outstanding balance is deferred and revenue is recognized only when payments are received. Façade and historical improvement loans were \$42 and business development and improvement loans were \$623. In most instances, these are loans of a high risk nature and revenue is not recognized until payments are received.

Special assessments receivable:

The downtown business owners petitioned the Council to create a business improvement district. A special assessment is made on the businesses in the area to provide for improvements downtown. The balance outstanding on these assessments was \$71. Unpaid assessments are added to the tax rolls at the county and collected through property tax assessment.

NOTE 4. DETAILED NOTES ON ALL FUNDS

B. Receivables - continued

Notes receivable:

The City entered into a contract with Bannock County to sell its Ambulance Fund's fixed assets to the County's Ambulance District. The City contracts with the District to provide for the District's Ambulance service. In the event that the District contracts with another service provider, Bannock County will be obligated to pay \$137 to the City for the Ambulance Fund's fixed assets.

Employee receivable:

On May 15, 1987, the City deferred its payday for one week. In order to minimize the impact on employees, the Council advanced the employees one weeks pay. This advance is to be paid back upon termination from the City. The value of these advances at year-end was \$1.

C. Capital Assets

Capital asset activity for the year ended September 30, 2021 was as follows:

Primary Government

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities:				
Capital assets, not being depreciated:				
Land	\$ 11,688	\$ -	\$ -	\$ 11,688
Construction in progress	15,657	858	-	16,515
Total capital assets, not being depreciated	27,345	858	-	28,203

Primary Government

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities:				
Capital assets, being depreciated:				
Buildings	\$ 43,211	\$ 1,486	\$ -	\$ 44,697
Improvement other than buildings	22,294	917	-	23,211
Machinery and equipment	6,691	645	-	7,336
Vehicles	20,449	728	(6)	21,171
Office furniture and equipment	4,237	-	-	4,237
Infrastructure	125,099	362	-	125,461
Capital leases	1,727	-	-	1,727
Total capital assets, being depreciated	223,708	4,138	(6)	227,840
Less accumulated depreciation for:				

	Beginning Balance	Increases	Decreases	Ending Balance
Buildings	(19,970)	(1,098)	-	(21,068)
Improvement other than buildings	(14,447)	(596)	-	(15,043)
Machinery and equipment	(5,856)	(232)	-	(6,088)
Vehicles	(17,257)	(947)	-	(18,204)
Office furniture and equipment	(3,696)	(104)	-	(3,800)
Infrastructure	(61,571)	(3,209)	-	(64,780)
Capital leases	(215)	(86)	-	(301)
Total accumulated	(123,012)	(6,272)	-	(129,284)
Total capital assets being depreciated, net	100,696	(2,134)	(6)	98,556
Governmental activities capital assets, net	\$ 128,041	\$ (1,276)	\$ (6)	\$ 126,759

NOTE 4. DETAILED NOTES ON ALL FUNDS

C. Capital Assets - continued

Primary Government

	Beginning Balance	Increases	Decreases	Ending Balance
Business-type activities:				
Capital assets, not being				
Land	\$ 3,610	\$ -	\$ -	\$ 3,610
Construction in progress	1,052	1,060	-	2,112
Total capital assets, not being depreciated	4,662	1,060	-	5,722
Buildings	47,369	-	-	47,369
Improvement other than buildings	2,377	-	-	2,377
Machinery and equipment	16,704	59	-	16,763
Vehicles	14,550	1,232	-	15,782
Office furniture and equipment	1,232	-	-	1,232
Infrastructure	92,569	7,423	-	99,992
Total capital assets, being depreciated	174,801	8,714	-	183,515

Primary Government

	Beginning Balance	Increases	Decreases	Ending Balance
Business-type activities:				
Less accumulated depreciation				
Buildings	(10,350)	(1,550)	-	(11,900)
Improvement other than buildings	(1,261)	(53)	-	(1,314)
Machinery and equipment	(11,124)	(608)	-	(11,732)
Vehicles	(9,765)	(1,288)	-	(11,053)
Office furniture and equipment	(1,162)	(14)	-	(1,176)
Infrastructure	(27,816)	(1,625)	-	(29,441)
Total accumulated	(61,478)	(5,138)	-	(66,616)
Total capital assets being depreciated, net	113,323	3,576	-	116,899
Business-type activities capital assets, net	\$ 117,985	\$ 4,636	\$ -	\$ 122,621

D. Construction Commitments

The City was actively involved in construction projects at year-end. The projects included bridge and street construction, widening and reconstruction of existing streets and bridges, water and sewer line projects, well testing for water supply Highland area. The following projects are funded in part by various federal and state granting agencies. This is a list of the ongoing projects:

Center Street Underpass
Dolostone
Centennial Park RiverVision
Quinn Road / Hawthorne Rd. Intersection
Zoo Entrance/Pollinator Garden

E. Interfund Receivables, Payables, and Transfers

Interfund Balances

The composition of inter-fund balances as of September 30, 2021 is as follows:

NOTE 4. DETAILED NOTES ON ALL FUNDS

E. Interfund Receivables, Payables, and Transfers - continued

Interfund Balances

	Governmental -Type Receivables/Payables	Business -Type Receivables/Payables
Internal service	(1,847)	1,847
Total	<u>\$ (1,847)</u>	<u>\$ 1,847</u>

Internal Loans

The Internal Service funds due to due from calculated because of the assets and liabilities assignment schedule totaled \$1,847.

The loans between the General Fund and the Non-Major Governmental Funds are short term to meet the cash flow timing on pending receivables.

The following table presents interfund transfers during the year:

Major Governmental Funds	Governmental Type Transfer in/out	Business-Type Transfer in/out
General Fund	\$ 155	\$ -
Street Special Revenue Fund	9	-
Non-major Governmental	(107)	-
Non-major Internal Service	(164)	-
Sanitation Enterprise Fund	-	31
Water Enterprise Fund	-	(594)
Environmental Pollution	-	656
Non-major Ambulance District	-	14
	<u>\$ (107)</u>	<u>\$ 107</u>

Major transfers are as follows:

- 1) The Retirement Payout fund received \$213 from various funds to assist in the future payments of retirement benefits. Retirement payoffs budgeted and not executed during the fiscal year are moved to this fund at year end to reserve the funding for the future payoff.
- 2) The Capital Acquisition Fund received transfers from other funds and the General Fund for future major capital purchases related to various projects and Council discretion capital needs totaling \$921.
- 3) The Street Fund transferred \$843 to Street Federal Aid Projects Fund for future Idaho Transportation Department projects.
- 4) Hill-Vu Trust fund balance transferred from 950 to 001 \$911.

NOTE 4. DETAILED NOTES ON ALL FUNDS

F. Leases

Operating leases:

The City leases equipment under non-cancelable operating leases. Total costs for such leases were \$173 for the year. The future minimum lease payments for these leases are as follows.

<u>September 30</u>	<u>Amount</u>
2022	\$ 290
2023	285
2024	418
2025	110
Totals	<u>\$ 1,103</u>

Capital Leases

The City has entered into lease agreements for acquisition of various items of operating equipment. These lease agreements qualify as capital leases for accounting purposes (title transfers at the end of the lease terms) and, therefore, have been recorded at the present value of the future minimum lease payments as of the date of their inception.

The following schedule shows the future minimum lease payments under these leases, and the present value of the net minimum lease payments at September 30, 2021:

<u>Year Ending September 30</u>	<u>Governmental Funds</u>	<u>Internal Service Funds</u>	<u>Enterprise Funds</u>	<u>Total</u>
2022	\$ 203	\$ -	\$ -	\$ 203
2023	203	-	-	203
2024	203	-	-	203
2025	203	-	-	203
2026	203	-	-	203
2027-2028	408	-	-	408
Totals	1,423	-	-	1,423
Less: amount representing interest	(182)	-	-	(182)
Present value of future minimum lease payments	<u>\$ 1,241</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,241</u>

Assets acquired through capital leases are as follows:

	<u>Governmental Funds</u>	<u>Internal Service Funds</u>	<u>Enterprise Funds</u>	<u>Total</u>
Vehicles	\$ 1,727	\$ -	\$ -	\$ 1,727
Less: accumulated depreciation	(301)	-	-	(301)
Total book value	<u>\$ 1,426</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,426</u>

G. Long-term Debt

General Obligation Debt:

In the November 2012 election, the City was approved to finance general obligation debt in the amount not to exceed \$2.8 million for the construction of a new Animal Shelter Facility. In February 2013, the City received a rating of Aa3 from Moody's for general obligation debt. On March 21, 2013 the City issued \$2,755 of general obligation bonds with a true interest cost of 1.78%. The 15 year bond will mature February 15, 2028.

NOTE 4. DETAILED NOTES ON ALL FUNDS

G. Long-term Debt - continued

General obligation debt outstanding is as follows:

Year Ending September 30	G.O. Principle	Bonds Interest
2022	\$ 185	\$ 31
2023	190	25
2024	200	20
2025	200	16
2026	205	12
2027	210	8
2028	215	3
Totals	<u>\$ 1,405</u>	<u>\$ 115</u>

Proprietary Fund Long-term Debt:

On December 20, 2012 the City sold a "Parity Lien Sewer Revenue Refunding Bond, Series 2012 in the principal amount of \$13,730. The bond proceeds, less underwriters discounts and issuance cost in the amount of \$15,595 was wired to the State of Idaho, Department of Environmental Quality for the redemption of sewer revenue promissory notes Series 2002, Series 2003 and Series 2006. The refinancing of the Environmental Pollution Control debt resulted in a net present value savings of \$1,865.

Environmental Pollution Control long-term debt outstanding for Series 2012D is as

Idaho Bond Bank Series 2012D Year Ending September 30	Principal	Interest
2022	\$ 1,305	\$ 176
2023	895	137
2024	795	92
2025	690	52
2026	355	18
Total	<u>\$ 4,040</u>	<u>\$ 475</u>

On December 20, 2012 the Idaho Bond Bank issued Sewer Revenue Bond, Series 2015 in the principal amount of \$22,315 for the City of Pocatello for a Phosphorus Upgrade project at the Water Pollution Control Plant. The bond proceeds, less underwriters discounts and issuance cost in the amount of \$23,120 was wired to the City of Pocatello for the execution of construction costs related to construction project. The premium amount related to this issuance totaled \$1,738.

Environmental Pollution Control long-term debt outstanding for Series 2015A is as follows:

Year Ending September 30	Idaho Bond Bank Series 2015A	
	Principal	Interest
2022	\$ 895	\$ 628
2023	1,100	584
2024	1,155	529
2025	1,210	471
2026	1,260	422
2027	1,310	372
2028-2034	10,455	1,327
Total	<u>\$ 17,385</u>	<u>\$ 4,333</u>

NOTE 4. DETAILED NOTES ON ALL FUNDS

G. Long-term Debt - continued

On February 1, 2008, the City issued \$9,500 of revenue bonds for the Water Fund. This bond issuance was to be used for the purpose of capital infrastructure projects for the Water Fund and to purchase water rights for the future needs of the City. The bond payments will be made by semi-annual installments on February 1st and August 1st over the next 20 years. The annual bond payments vary from \$705 to \$715 which is the result of the variable coupon rate of 3% to 5% over the life of the bond.

On September 1, 2017 the City authorized and provided the issuance of a water revenue bond for the purpose of an advance refunding of the City's outstanding water revenue bonds series 2008. The reserves of \$722 required with the original bond was applied to the refunding to make an additional pay down of the outstanding debt. The interest rate for the bond is 3.46%

Water Revenue bond

Year Ending September 30	Principal	Interest
2022	\$ 486	\$ 122
2023	501	105
2024	519	87
2025	537	69
2026-2028	1,731	92
Total	<u>\$ 3,774</u>	<u>\$ 475</u>

Changes in long-term liabilities - including current portion in totals:

Primary Government Governmental activities Bonds payable:	Beginning Balance	Increase	Decrease	Ending Balance	Long-term Amounts within year
City G. O. bonds	\$ 1,590	\$ -	\$ (185)	\$ 1,405	\$ 185
Total bonds payable	1,590	-	(185)	1,405	185
Pension liability	14,888	-	(14,888)	-	-
Compensated absences and other benefits payable	3,578	115	-	3,693	1,741
Contracts payable	41	-	-	41	-
Capital leases	1,395	-	(154)	1,241	159
Governmental activities long-term	<u>\$ 21,492</u>	<u>\$ 115</u>	<u>\$ (15,227)</u>	<u>\$ 6,380</u>	<u>\$ 2,085</u>

Business-type activities	Beginning Balance	Addition	Reduction	Ending Balance	Long-term Amounts within year
Revenue bonds payable	\$ 27,774	\$ -	\$ (2,575)	\$ 25,199	\$ 2,669
Pension liability	4,599	-	(4,599)	-	-
Compensated absences and other benefits payable	861	245	-	1,106	529
Unamortized bond premium	2,100	-	(234)	1,866	234
Business-type activities long-term	<u>\$ 35,334</u>	<u>\$ 245</u>	<u>\$ (7,408)</u>	<u>\$ 28,171</u>	<u>\$ 3,432</u>

NOTE 4. DETAILED NOTES ON ALL FUNDS

G. Long-term Debt - continued

Internal service funds serve both the governmental funds and the enterprise funds. At year-end \$73 of internal service fund long-term liabilities is included in the business-type activities and \$124 is included in the governmental type activities. The additions to compensated absences and benefits payable were created mostly from activity in the non-major funds and Street Fund. The General Fund contributed to the reductions in compensated absences and benefits payables.

The City issued revenue bonds held by Key Bank Services for improvements to the water system and the purchase of water rights. Key Bank Services relies solely on the revenue generated by the activities of the Water Fund to finance the debt payments.

H. Segment Information

Refer to the Proprietary Fund Financial Statement for information concerning the net position and changes in net position of the Environmental Pollution Control Fund and the Water Fund. See pages 36-43.

I. Governmental Funds Committed Balances Special Revenue

The City Council has committed the fund balances of several special revenue funds. A committed fund balance means the council intends to use these funds solely for the purpose indicated by the fund. The council must formally amend the budget for the committed funds or if the fund's purpose changes then by resolution. These funds are committed on a yearly basis during the budget process. There is no debt related to these funds. The purpose and amount of these commitments are as follows:

<u>Purpose</u>	<u>Amount</u>	
Commercial revolving loan program	\$ 45	green is designated NM
Residential rehabilitation revolving loan program	23	
Cultural arts development	750	
Property abatement	167	
Zoo animal fund for zoo improvements	(1)	
City recreation	675	
Cemetery	347	
Hill-Vu settlement	5	
Public air transportation	3,011	
Environment protection	480	
Emergency repairs	369	
Capital acquisition	4,134	
Building renovation	245	
Debt service	53	
Fire apparatus capital	249	
Street capital equipment	227	
Commercial building façade revolving loan program	238	
Street and special revenue	5,499	
Total	<u>\$ 16,516</u>	

J. Restricted Assets

The Worker's Insurance Fund has \$100 in cash assets restricted for payment of insurance premiums and claims.

Public Transportation Fund has \$759 in net position restricted for rural transportation purposes. The Airport Improvement Fund has \$187 in restricted funds at year end. The CDBG Entitlement Fund and Police Grant Fund have (\$42) and \$132 respectively for continued support of the grant purpose. Expenditures were applied to restricted fund balance first until all restricted funds are expended.

NOTE 4. DETAILED NOTES ON ALL FUNDS

K. Jointly Governed Organization

The City of Pocatello has combined efforts with Bannock County and the City of Chubbuck to create the Chubbuck Impact Area Wastewater Collection Authority. This Authority was created to provide sewer service to the users within the Chubbuck Area of Impact.

NOTE 5. OTHER INFORMATION

A. Risk Management

The City is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters. The City purchases insurance to cover torts and natural disasters. The insurance covers 1st party claims in excess of \$2.5 and all 3rd party claims in their entirety. Claim costs and insurance premiums are reported in the Liability Insurance Internal Service Fund and funded by a combination of property tax and inter-fund charges. Workers compensation claims are self insured by the City until the specific excess and aggregate excess worker's compensation policy and employer's liability insurance becomes effective.

Liabilities are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred but not reported (IBNR's). Claim liabilities are calculated considering the effects of inflation, recent claim settlement trends including frequency and amount of payouts and other economic and social factors. Changes in the balances of claim liabilities for risk management and workman's compensation during the past year are as follows:

	Year Ending September 30, 2021	Year Ending September 30, 2020
<u>Changes in claim liabilities</u>		
Unpaid claims, beginning of fiscal year	\$ 378	\$ 386
Incurred claims (including IBNRs)	469	438
Claims paid	(352)	(446)
Unpaid claims, end of fiscal year	<u>\$ 495</u>	<u>\$ 378</u>

C. Subsequent events

Subsequent events were evaluated through May 31, 2023, the date the financial statements were available to be issued.

NOTE 5. OTHER INFORMATION

D. Contingent Liabilities

Amounts received or receivable from grantor agencies are subject to audit and adjustments by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amounts, if any, of expenditures which might be disallowed by the grantor cannot be determined at this time, although the City expects such amounts, if any, to be immaterial.

The City is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable and estimable, it is the opinion of the City's legal counsel that resolution of these matters will not have a material adverse effect on the financial condition of the City. There is still pending litigation which would affect the end result.

E. Employee Retirement Systems

Pension plans - primary government

The City maintains a single-employer, defined benefit pension plan which covers certain retired police officers and participates in the statewide local government retirement system, a cost-sharing multiple-employer defined benefit public employee pension plan that covers all of the City's employees.

Police Retirement Pension Plan (PRPP):

Plan Description

The City administers a single employer defined benefit plan for police officers hired before April 12, 1967, as authorized by Idaho Code Section 50-1500. There are no current employees of the City that are eligible to enroll in this plan hence there are no current plan costs. The plan is funded by an annual tax levy as needed and investment earnings. There were no taxes levied for this purpose this year. Adjustments are analyzed and reviewed yearly for actuarial soundness. Tax contributions for the year ended September 30, 2020, were \$0 and investment earnings were \$76. As of year end all covered employees were retired. There are no actuarial evaluations being done on this plan. The small number of participants involved in the plan 17 including spousal beneficiaries precludes actuarial evaluations. The City calculates the pension benefit obligation annually using the period life table published by the Social Security Department of the Federal Government. The pension benefit obligation at year end, for the PRPP, determined through the method discussed above, was \$5,156 for those currently receiving or entitled to benefits. The PRPP's net position, (valued at market), available for benefits on that date were \$3,749 leaving a pension liability of \$1,407. This plan does not issue an individual financial statement report as the plan is reported in detail in this financial report.

Plan Membership

At September 30, 2021, the police retirement pension plan membership consisted of the following:

Retired members and beneficiaries

The pension plan is closed to new entrants.

Benefits provided

Benefits are paid to retirees on a monthly basis. An increase to the retiree's benefits occurs if a cost of living adjustment is given to active City of Pocatello police department. A death benefit of one hundred dollars is paid to each member.

Contributions

Currently, the City considers the plan funded and has not levied additional dollars. This plan is monitored annually for sustainability.

NOTE 5. OTHER INFORMATION

E. Employee Retirement Systems - continued

Investments

The pension plan follows the City's investment policy. The adopted asset allocation plan as of September 30, 2020 is presented below:

<u>Asset Class</u>	<u>Target Allocation</u>
Fixed Income Domestic	100%

Net Pension Liability for the Police Retirement Plan

The components of the net pension liability at September 30, 2021 were as follows:

(dollar amounts in thousands)

Total pension liability	\$	5,156
Plan fiduciary net position	\$	3,749
Net pension unfunded liability	\$	1,407

Plan fiduciary net position as a percentage of 100%

Sensitivity of the net pension liability to changes in the discount rate

Net pension	<u>1% Decrease</u>	<u>Current Rate</u>	<u>1% Increase</u>
	\$ 4,836	\$ 5,156	\$ 5,554

Public Employee Retirement System of Idaho (PERSI):

Base Plan Description

The City of Pocatello contributes to the Base Plan which is a cost-sharing multiple-employer defined benefit pension plan administered by Public Employee Retirement System of Idaho (PERSI or System) that covers substantially all employees of the State of Idaho, its agencies and various participating political subdivisions. The cost to administer the plan is financed through the contributions and investment earnings of the plan. PERSI issues a publicly available financial report that includes financial statements and the required supplementary information for PERSI. That report may be obtained on the PERSI website at www.persi.idaho.gov.

Responsibility for administration of the Base Plan is assigned to the Board comprised of five members appointed by the Governor and confirmed by the Idaho Senate. State law requires that two members of the Board be active Base Plan members with at least ten years of service and three members who are Idaho citizens not members of the Base Plan except by reason of having served on the Board.

Employee membership data related to the PERSI Base Plan, as of June 30, 2021 was

Members:	
Active plan	73,563
Terminated and vested	14,539
Retirees and beneficiaries	<u>50,891</u>
Totals	138,993

NOTE 5. OTHER INFORMATION

E. Employee Retirement Systems - continued

Pension Benefits

The Base Plan provides retirement, disability, death and survivor benefits of eligible members or beneficiaries. Benefits are based on members' years of service, age, and highest average salary. Members become fully vested in their retirement benefits with five years of credited service (5 months for elected or appointed officials). Members are eligible for retirement benefits upon attainment of the ages specified for their employment classification. The annual service retirement allowance for each month of credited service is 2.0% (2.3% for police/firefighters) of the average monthly salary for the highest consecutive 42 months.

The benefit payments for the Base Plan are calculated using a benefit formula adopted by the Idaho Legislature. The Base Plan is required to provide a 1% minimum cost of living increase per year provided the Consumer Price Index increases 1% or more. The PERSI Board has the authority to provide higher cost of living increases to a maximum of the Consumer Price Index movement or 6%, whichever is less; however, any amount above the 1% minimum is subject to review by the Idaho Legislature.

Member and Employer Contributions

Member and employer contributions paid to the Base Plan are set by statute and are established as a percent of covered compensation. Contribution rates are determined by the PERSI Board within limitations, as defined by state law. The Board may make periodic changes to employer and employee contribution rates (expressed as percentages of annual covered payroll) that are adequate to accumulate sufficient assets to pay benefits when due.

The contribution rates for employees are set by statute at 60% of the employer rate for general employees and 72% for police and firefighters. As of June 30, 2021 the employee rate was 6.79% for general employees and 8.36% for police and firefighters. The employer contribution rate is set by the Retirement Board and was 11.32% general employees and 11.66% for police and firefighters. The City of Pocatello's contributions were \$3,266 for the year ended June 30, 2021.

Pension Liabilities, Pension Expense (Revenue), and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At September 30, 2021, the City of Pocatello reported a liability for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The City's proportion of the net pension liability was based on the City of Pocatello's share of contributions in the Base Plan pension plan relative to the total contributions of all participating PERSI Base Plan employers. At June 30, 2021, the City of Pocatello's proportion was .9055954%.

For the year ended September 30, 2021, the City of Pocatello recognized pension expense (revenue) of (\$1,982). At September 30, 2021, the City of Pocatello reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual	\$ 1,054	\$ 416
Changes in assumptions or other inputs	8,210	-
Net difference between projected and actual earnings on pension plan investments	-	22,464
Changes in employer's proportion and differences between the employer's contributions and the employer's proportionate contributions	-	-
City of Pocatello contributions subsequent to the measurement date	1,077	-
Total	<u>\$ 10,341</u>	<u>\$ 22,880</u>

NOTE 5. OTHER INFORMATION

E. Employee Retirement Systems - continued

\$1,077 reported as deferred outflows of resources related pensions resulting from Employer contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending September 30, 2022.

The average of the expected remaining service lives of all employees that are provided with pensions through the System (active and inactive employees) determined at July 1, 2021 beginning of the measurement period ended June 30, 20 4.7 years and 4.6 for the measurement period June 30, 2021.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense (revenue) as follows:

<u>Year Ended September 30</u>	
2022	\$ (3,203)
2023	(2,887)
2024	(2,523)
2025	(5,004)

Actuarial Assumptions

Valuations are based on actuarial assumptions, the benefit formulas, and employee groups. Level percentages of payroll normal costs are determined using the Entry Age Normal Cost Method. Under the Entry Age Normal Cost Method, the actuarial present value of the projected benefits of each individual included in the actuarial valuation is allocated as level percentage of each year's earnings of the individual between entry age and assumed exit age. The Base Plan amortizes any unfunded actuarial accrued liability based on a level percentage of payroll. The maximum amortization period for the Base Plan permitted under Section 59-1322, Idaho Code, is 25 years.

The total pension liability in the June 30, 2021 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.30%
Salary increases	3.05%
Salary inflation	3.05%
Investment rate of return, net of	6.35%
Cost-of-living adjustments	1%

Contributing Members, Service Retirement Members, and Beneficiaries

General Employees and All Beneficiaries - Males Pub-2010 General Tables, increased 11%.

General Employees and All Beneficiaries - Females Pub-2010 General Tables, increased 21%

Teachers - Males Pub-2010 Teacher Tables, increased 12%.

Teachers - Females Pub-2010 Teacher Tables, increased 21%.

Fire & Police - Males Pub-2010 Safety Tables, increased 21%.

Fire & Police - Females Pub-2010 Safety Tables, increased 26%.

Disabled Members - Males Pub-2010 Disabled Tables, increased 38%.

Disabled Members - Females Pub-2010 Disabled Tables, increased 36%.

An experience study was performed for the period July 1, 2015 through June 30, 2020 which reviewed all economic and demographic assumptions other than mortality. The Total Pension Liability as of June 30, 2021 is based on the results of an actuarial valuation date July 1, 2021.

The long-term expected rate of return on pension plan investments was determined using the building block approach and a forward-looking model in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

NOTE 5. OTHER INFORMATION

E. Employee Retirement Systems - continued

Even though history provides a valuable perspective for setting the investment return assumption, the System relies primarily on an approach which builds upon the latest capital market assumptions. Specifically, the System uses consultants, investment managers and trustees to develop capital market assumptions in analyzing the System's asset allocation. The assumptions and the System's formal policy for asset allocation are shown below. The formal asset allocation policy is somewhat more conservative than the current allocation of System's assets.

The best-estimate range for the long-term expected rate of return is determined by adding expected inflation to expected long-term real returns and reflecting expected long-term real returns and reflecting expected volatility and correlation.

Capital Market Assumptions from Callan 2021

Asset Class	Target Allocation	Long-Term Expected Nominal Rate of Return (Arithmetic)	Long-Term Expected Real Rate of Return (Arithmetic)
Core Fixed Income	30.00%	1.80%	-0.20%
Broad US Equities	55.00%	8.00%	6.00%
Developed Foreign Equities	15.00%	8.25%	6.25%
Assumed Inflation - Mean		2.00%	2.00%
Assumed Inflation - Standard Deviation		1.50%	1.50%
Portfolio Arithmetic Mean Return		6.18%	4.18%
Portfolio Standard Deviation		12.29%	12.29%
Portfolio Long-Term (Geometric) Expected Rate of Return		5.55%	3.46%
Assumed Investment Expenses		0.40%	0.40%
Return, Net of Investment Expenses		5.15%	3.06%
Portfolio Long-Term Expected Real Rate of Return, Net of Investment Expenses			4.14%
Portfolio Standard Deviation			14.16%

Valuation Assumptions Chosen by PERSI Board

Long-Term Expected Real Rate of Return, Net of Investment Expenses	4.05%
Assumed Inflation	2.30%
Long-Term Expected Geometric Rate of Return, Net of Investment Expenses	6.35%

Sensitivity of the Employer's proportionate share of the net pension liability to changes in the discount rate.

The following presents the Employer's proportionate share of the net pension liability calculated using the discount rate of 6.35 percent, as well as what the Employer's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.35 percent) or 1-percentage-point higher (7.35 percent) than the current rate:

	1% Decrease (5.35%)	Current Rate (6.35%)	1% Increase (7.35%)
Employer's proportionate share of the net pension liability (asset)	\$ 24,863	\$ (715)	\$ (21,682)

NOTE 5. OTHER INFORMATION

E. Employee Retirement Systems - continued

Pension plan fiduciary net position

Detailed information about the pension plan's fiduciary net position is available in the separately issued PERSI financial report.

PERSI issues a publicly available financial report that includes financial statements and the required supplementary information for PERSI. That report may be obtained on the PERSI website at www.persi.idaho.gov.

Payables to the pension plan

At September 30, 2021 the City of Pocatello reported payables to the defined benefit pension plan of \$0 for legally required employer contributions and \$0 for legally required employee contributions which had been withheld from employee wages but not yet remitted to PERSI.

FRF Plan Description

The City of Pocatello contributes to the FRF which is a cost-sharing multiple-employer defined benefit pension plan administered by Public Employee Retirement System of Idaho (PERSI or System) that covers a closed group of firefighters who were hired before October 1, 1980, and who received benefits in addition to those provided under the PERSI Base Plan. The cost to administer the plan is financed through the contributions and investment earnings of the FRF. Additional FRF funding is obtained from receipts from a state fire insurance premium tax. PERSI issues a publicly available financial report that includes financial statements and the required supplementary information for PERSI. That report may be obtained on the PERSI website at www.persi.idaho.gov.

Responsibility for administration of the FRF is assigned to the Board comprised of five members appointed by the Governor and confirmed by the Idaho Senate. State law requires that two members of the Board be active System members with at least ten years of service and three members who are Idaho citizens not members of the System except by reason of having served on the Board.

Overall employee membership data related to the Plan, as of June 30, 2021 was as follows:

Members	
Active Plan	
Retirees and beneficiaries	461
	<hr/>
	461

Pension Benefits

The FRF provides retirement, disability, death and survivor benefits of eligible members or beneficiaries. Benefits are based on members' years of service as well as the final average salary. A firefighter must have 5 years of service to be eligible for a lifetime retirement allowance at age 60. Members are eligible for retirement benefits upon attainment of the ages specified for their employment classification. The annual service retirement allowance is based on Idaho Code Title 72 Chapter 14.

The benefit payments for the FRF are calculated using a benefit formula adopted by the Idaho Legislature. The FRF cost of living increase is based on the increase in the statewide average firefighter's wage.

Member and Employer Contributions

Member and employer contributions paid to the FRF are set by statute and are established as a percent of covered compensation. Contribution rates are determined by the PERSI Board within limitations, as defined by state law. The Board may make periodic changes to employer and employee contribution rates (expressed as percentages of annual covered payroll) that are adequate to accumulate sufficient assets to pay benefits when due.

NOTE 5. OTHER INFORMATION

E. Employee Retirement Systems - continued

As of June 30, 2021, the total employer rate was 12.28%. The FRF member rate for the year for class B is 11.45% which is 9.13%. The City of Pocatello's contributions were \$292 for the year ended June 30, 2021.

Pension Liabilities, Pension Expense (Revenue), and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At September 30, 2021, the City of Pocatello reported a liability for its proportionate share of the net pension asset. The net pension asset was measured as of June 30, 2021, and the total pension liability used to calculate the net pension asset was determined by an actuarial valuation as of that date. The City of Pocatello's proportion of the net pension asset was based on the City of Pocatello's share of contributions in the FRF pension plan relative to the total contributions of all participating FRF employers. At June 30, 2021, the City of Pocatello proportion was 7.3992856%.

For the year ended September 30, 2021, the City of Pocatello recognized pension expense (revenue) of (\$4,057). At September 30, 2021 the City of Pocatello reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ -	\$ -
Changes in assumptions or other inputs	-	-
Net difference between projected and actual earnings on pension plan investments	-	4,291
Changes in employer's proportion and differences between the employer's contributions and the employer's proportionate contributions	-	-
City of Pocatello contributions subsequent to the measurement date	-	-
	<u>\$ -</u>	<u>\$ 4,291</u>

\$0 reported as deferred outflows of resources related to pensions resulting from Employer contributions subsequent to the measurement date will be recognized as a reduction of the net pension asset in the year ending September 30, 2022.

The average of the expected remaining service lives of all employees that are provided with pensions through the System (active and inactive employees) determined at July 1, 2021 the beginning of the measurement period ended June 30, 2021 is 1.0 years and 1.0 for the measurement period June 30, 2020.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense (revenue) as follows:

2022	\$ (1,094)
2023	\$ (1,022)
2024	\$ (955)
2025	\$ (1,220)

NOTE 5. OTHER INFORMATION

E. Employee Retirement Systems - continued

Actuarial Assumptions

Valuations are based on actuarial assumptions, the benefit formulas, and employee groups. Level percentages of payroll normal costs are determined using the Entry Age Normal Cost Method. Under the Entry Age Normal Cost Method, the actuarial present value of the projected benefits of each individual included in the actuarial valuation is allocated as a level percentage of each year's earnings of the individual between entry age and assumed exit age. Unfunded actuarial accrued liability for FRF is the difference between the actuarial present value of the FRF benefits not provided by the Base Plan and the FRF assets. Currently FRF assets exceed this actuarial present value; therefore there is not an unfunded liability to amortize at this time. The maximum amortization period for the FRF permitted under Section 59-1394, Idaho Code, is 50 years.

The total pension asset in the July 1, 2021 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.30%
Salary increases including inflation	3.05%
Investment rate of return-net of investment fees	6.35%
Cost-of-living adjustments	3.05%

Contributing Members, Service Retirement Members, and Beneficiaries

Fire & Police - Males Pub-2010 Safety Tables, increased 21%.

Fire & Police - Females Pub-2010 Safety Tables, increased 26%.

Disabled Members - Males Pub-2010 Disabled Tables, increased 38%.

Disabled Members - Females Pub-2010 Disabled Tables, increased 36%.

The long-term expected rate of return on pension plan investments was determined using the building block approach and a forward-looking model in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

Even though history provides a valuable perspective for setting the investment return assumption, we primarily on an approach which builds upon the latest capital market assumptions. The assumptions and the System's formal policy for asset allocation are shown below. The formal asset allocation policy is somewhat more conservative than the current allocation of PERST's assets. The best-estimate range for the long-term expected rate of return is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation.

NOTE 5. OTHER INFORMATION

E. Employee Retirement Systems - continued

Capital Market Assumptions From Callan 2021

Asset Class	Target Allocation	Long-Term Expected Nominal Rate of Return (Arithmetic)	Long-Term Expected Real Rate of Return (Arithmetic)
Core Fixed Income	30.00%	1.80%	-0.20%
Broad US Equities	55.00%	8.00%	6.00%
Developed Foreign Equities	15.00%	8.25%	6.25%
Assumed Inflation - Mean		2.00%	2.00%
Assumed Inflation - Standard Deviation		1.50%	1.50%
Portfolio Arithmetic Mean Return		2.00%	2.00%
Portfolio Standard Deviation		1.50%	1.50%
Portfolio Long-Term (Geometric) Expected Rate of Return		5.55%	3.46%
Assumed Investment Expenses		0.40%	0.40%
Portfolio Long-Term (Geometric) Expected Rate of Return, Net of		5.15%	3.06%

Investment Policy Assumptions from PERSI

Portfolio Long-Term Expected Real Rate of Return, Net of Investment Expenses	4.14%
Portfolio Standard Deviation	14.16%

Economic/Demographic Assumptions from Milliman

Valuation Assumptions Chosen by PERSI Board

Long-Term Expected Real Rate of Return, Net of Investment Expenses	4.05%
Assumed Inflation	2.30%
Long-Term Expected Geometric Rate of Return, Net of Investment Expenses	6.35%

Discount Rate

The discount rate used to measure the total pension liability was 6.35%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate. Based on these assumptions, the pension plans' net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. The long-term expected rate of return was determined net of pension plan investment expense but without reduction for pension plan administrative expense.

Sensitivity of the Employer's proportionate share of the net pension liability to changes in the discount rate.

The following presents the Employer's proportionate share of the net pension liability calculated using the discount rate of 6.35 percent, as well as what the Employer's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.35 percent) or 1-percentage-point higher (7.35 percent) than the current rate:

	1% Decrease (5.35%)	Current Rate (6.35%)	1% Increase (7.35%)
Employer's proportionate share of the net pension liability (asset)	\$ (18,363)	\$ (19,995)	\$ (21,407)

NOTE 5. OTHER INFORMATION

E. Employee Retirement Systems - continued

Pension plan fiduciary net position

Detailed information about the pension plan's fiduciary net position is available in the separately issued PERSI financial report. PERSI issues a publicly available financial report that includes financial statements and the required supplementary information for PERSI. That report may be obtained on the PERSI website at www.persi.idaho.gov.

Payables to the pension plan

At September 30, 2021, the City of Pocatello reported payables to the defined benefit pension plan of \$0 for legally required employer contributions and \$0 for legally required employee contributions which had been withheld from employee wages but not yet remitted to PERSI.

NOTE 5. OTHER INFORMATION

F. Tax Abatements

For the fiscal year ended September 30, 2021, Bannock County abated property taxes totaling \$1,060 under Idaho Code 63-602NN. The following lists the agreements abated for the period.

<u>Tax abatement Program FY 2021</u>	<u>Exemption Percentage</u>	<u>Amount of Taxes Abated during Fiscal Year (in thousands)</u>
Western States FY 2018-2022	75%	\$ 32
ON Semiconductors		
Exemption #1 FY 2017-2021	75%	134
Exemption #2 FY 2018-2022	75%	-
Amy's Kitchen FY 2016-2020	100%	261
Great Western Malting 5 years	75%	633
Note: construction not complete		

NOTE 6. PRIOR PERIOD RESTATEMENTS

The City implemented GASB 84, Fiduciary Activities for the year ending September 30, 2021. As such the City reclassified various funds. With the implementation of GASB 84 the General Fund beginning fund balance increased by \$74 and the Airport fund increased \$18. The Governmental Activities beginning statement of net position increased by \$92.

REQUIRED SUPPLEMENTARY INFORMATION

Required Supplementary Information

CITY OF POCATELLO
Schedule of Employer's Share of Net Pension Liability
PERSI - Base Plan
Last 10 - Fiscal Years*

	2021	2020	2019	2018	2017	2016	2015
Employer's portion of net the pension liability	0.9055954%	0.9040711%	0.9090016%	0.9569897%	1.0152032%	1.0304091%	1.0583788%
Employer's proportionate share of the net pension liability (asset)	\$(21,708,947)	\$ 20,993,726	\$ 10,376,000	\$14,115,765	\$15,957,250	\$20,962,621	\$13,937,127
Employer's covered-employee payroll	\$ 31,848,502	\$ 31,987,044	\$ 30,742,905	\$30,627,462	\$31,365,264	\$29,941,393	\$29,540,510
Employer's proportional share of the net pension liability as a percentage of its covered-employee payroll	-68.16%	65.63%	33.75%	46.09%	50.88%	70.01%	47.18%
Plan fiduciary net position as a percentage of the total pension liability	100.36%	88.22%	93.79%	91.69%	90.68%	87.26%	91.38%

* GASB Statement No. 68 requires ten years of information to be presented in this table. However, until a full 10-year trend is compiled, the District will present information for those use for which information is available.

Data reported is measured as of June 30, 2021

Schedule of Employer Contributions
PERSI - Base Plan
Last 10 - Fiscal Years*

	2021	2020	2019	2018	2017	2016	2015
Statutorily required contribution	\$ 4,035,194	\$ 3,843,833	\$ 3,494,866	\$ 3,716,388	\$ 3,423,389	\$ 3,073,964	\$ 3,461,978
Contributions in relation to the statutorily required contribution	4,035,194	3,843,833	3,494,866	3,532,623	3,617,854	3,470,515	3,552,026
Contribution (deficiency) excess	\$ -	\$ -	\$ -	\$ 183,765	\$ (194,465)	\$ (396,551)	\$ (90,048)
Employer's covered-employee payroll	\$ 33,292,828	\$ 32,384,900	\$ 30,873,375	\$30,818,124	\$30,118,833	\$30,304,443	\$29,343,277
Contributions as a percentage of covered-employee payroll							
General employees	11.94%	11.94%	11.32%	11.32%	11.32%	11.32%	11.32%
Police	12.28%	12.28%	11.68%	11.68%	11.68%	11.68%	11.68%

* GASB Statement No. 68 requires ten years of information to be presented in this table. However, until a full 10-year trend is compiled, the District will present information for those use for which information is available.

Data reported is measured as of September 30, 2021

Required Supplementary Information

CITY OF POCATELLO
Schedule of Employer's Share of Net Pension Liability
PERSI - FRF
Last 10 - Fiscal Years*

	2021	2020	2019	2018	2017	2016	2015
Employer's portion of net the pension liability	7.3992856%	7.3992856%	7.3799662%	7.8681344%	8.2962041%	8.4845471%	8.9096516%
Employer's proportionate share of the net pension liability (asset)	\$ (8,977,382)	\$ (11,017,474)	\$ (10,608,969)	\$ (8,904,380)	\$ (7,117,781)	\$ (4,560,309)	\$ (4,812,164)
Employer's covered-employee payroll	\$ 3,928,401	\$ 3,945,490	\$ 5,777,335	\$ 5,889,164	\$ 5,854,507	\$ 5,771,005	\$ 5,682,624
Employer's proportional share of the net pension liability as a percentage of its covered-employee payroll	-228.53%	-279.24%	-183.63%	-151.20%	-121.58%	-79.02%	-84.68%
Plan fiduciary net position as a percentage of the total pension liability	211.83%	155.55%	152.74%	140.15%	90.68%	118.42%	118.08%

* GASB Statement No. 68 requires ten years of information to be presented in this table. However, until a full 10-year trend is compiled, the District will present information for those use for which information is available.

Data reported is measured as of June 30, 2021

Schedule of Employer Contributions
PERSI - FRF
Last 10 - Fiscal Years*

	2021	2020	2019	2018	2017	2016	2015
Statutorily required contribution	\$ -	\$ 291,938	\$ 686,855	\$ 606,336	\$ 618,315	\$ 610,768	\$ 1,007,278
Contributions in relation to the statutorily required contribution	-	291,938	686,855	606,336	618,315	610,768	1,007,278
Contribution (deficiency) excess	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employer's covered-employee payroll	\$ 2,960,318	\$ 3,160,622	\$ 4,122,779	\$ 5,855,980	\$ 5,722,060	\$ 5,832,560	\$ 5,514,754
Contributions as a percentage of covered-employee payroll	N/A	7.40%	16.66%	16.66%	16.66%	16.66%	16.66%

* GASB Statement No. 68 requires ten years of information to be presented in this table. However, until a full 10-year trend is compiled, the District will present information for those use for which information is available.

Data reported is measured as of September 30, 2021

NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

DEBT SERVICE FUNDS

CAPITAL PROJECT FUNDS

CITY OF POCA TELLO
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET

AS OF SEPTEMBER 30, 2021
With comparative total as of September 30, 2020

	SPECIAL REVENUE					2021 Total	2020 Total
	Other	Grant	Reserved &	Debt	Capital	Nonmajor	Nonmajor
	Funds	Funded	Designated	Service	Improvement	Governmental	Governmental
	Funds	Funds	Funds	Funds	Funds	Funds	Funds
ASSETS:							
Cash	\$ 9,610,231	\$ 814,044	\$ 505,014	\$ 53,183	\$ 1,712,404	\$ 12,694,876	\$ 10,203,614
Investments						-	-
Prepaid	575	-	-	-	-	575	-
Inventory						-	-
Receivables							
Property taxes	132,707	-	-	2,813	-	135,520	187,914
Special assessments	71,224	-	-	-	-	71,224	41,968
Accounts receivable	141,830	25,701	15,353	-	21,352	204,236	1,183,732
Employee receivable	240	-	-	-	-	240	240
Interest receivable	-	5,539	-	-	-	5,539	5,043
Mortgages and loans	-	874,570	703,762	-	-	1,578,332	1,799,377
Grants receivable	292,561	460,055	-	-	146,099	898,715	977,853
Due from other funds	-	-	-	-	-	-	-
Total assets	\$ 10,249,368	\$ 2,179,909	\$ 1,224,129	\$ 55,996	\$ 1,879,855	\$ 15,589,257	\$ 14,399,741
LIABILITIES:							
Accounts payable	\$ 92,120	\$ 112,993	\$ 874	\$ -	\$ 52,532	\$ 258,519	\$ 358,590
Payroll, taxes and benefits payable	219,510	115,757	-	-	-	335,267	261,422
Due to other funds	-	293,561	-	-	-	293,561	1,672,408
Total liabilities	311,630	522,311	874	-	52,532	887,347	2,292,420
DEFERRED INFLOW OF RESOURCES:							
Unavailable revenue-property taxes	117,862	-	-	2,693	-	120,555	140,090
Unavailable revenue-accounts and loans receivable	94,038	831,778	719,115	-	-	1,644,931	2,171,915
Unavailable revenue-grants	-	-	-	-	-	-	-
Totals deferred inflow of resources	211,900	831,778	719,115	2,693	-	1,765,486	2,312,005
FUND BALANCE							
Restricted - Library	-	-	-	-	-	-	-
Restricted - Business Improvement District	820	-	-	-	-	820	820
Restricted - CDBG Entitlement	-	(41,509)	-	-	-	(41,509)	57,484
Restricted - Police Grant	-	131,606	-	-	-	131,606	75,418
Restricted - Airport Improvements	-	-	-	-	187,104	187,104	249,809
Restricted - Transportation	-	759,325	-	-	-	759,325	753,273
Committed - Debt service	-	-	-	53,303	-	53,303	62,380
Committed - Designated Special Revenue	-	-	504,140	-	-	504,140	1,493,541
Committed - Capital Improvements	-	-	-	-	721,919	721,919	680,923
Committed - Other Special Revenue	9,725,018	-	-	-	-	9,725,018	6,630,302
Unassigned - Capital Improvements	-	-	-	-	918,300	918,300	35,749
Unassigned - Grant Special Revenue	-	(23,602)	-	-	-	(23,602)	(244,383)
Total fund balance	9,725,838	825,820	504,140	53,303	1,827,323	12,936,424	9,795,316
Total liabilities, deferred inflow of sources, and fund balance	\$ 10,249,368	\$ 2,179,909	\$ 1,224,129	\$ 55,996	\$ 1,879,855	\$ 15,589,257	\$ 14,399,741

CITY OF POCATELLO
NONMAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021
With comparative total for the fiscal year ended September 30, 2020

	SPECIAL REVENUE						
	Other Funds	Grant Funded Funds	Reserved & Designated Funds	Debt Service Funds	Capital Improvement Funds	2021 Nonmajor Governmental Funds	2020 Nonmajor Governmental Funds
REVENUES:							
Taxes:							
Property taxes	\$ 5,454,127	\$ -	\$ -	\$ 218,408	\$ -	\$ 5,672,535	\$ 5,913,960
Special assessments	90,424	-	-	-	-	90,424	74,079
Franchise taxes	-	-	-	-	-	-	-
Total taxes	5,544,551	-	-	218,408	-	5,762,959	5,988,039
Charges for services							
Passenger facilities charges	-	-	-	-	108,715	108,715	95,783
Other service charges	1,693,582	605,311	-	-	-	2,298,893	1,834,218
Total charges for service	1,693,582	605,311	-	-	108,715	2,407,608	1,930,001
Intergovernmental							
Grants	1,287,357	2,939,353	-	-	565,446	4,792,156	10,216,088
Miscellaneous:							
Refunds and reimbursements	-	-	-	-	367,700	367,700	51,281
Principal payments received	-	104,304	70,768	-	-	175,072	165,451
Rentals and leases	795,868	-	-	-	41,027	836,895	952,468
Donations	93,549	7,683	35,009	-	-	136,241	264,270
Interest	-	4,003	-	1	-	4,004	33,821
Miscellaneous	551,822	205,880	81,377	-	-	839,079	658,027
total miscellaneous	1,441,239	321,870	187,154	1	408,727	2,358,991	2,125,318
Total revenues	9,966,729	3,866,534	187,154	218,409	1,082,888	15,321,714	20,259,446
EXPENDITURES:							
Current:							
General government	522,173	833,460	-	5,936	31	1,361,600	6,660,077
Economic development	66,212	-	-	-	-	66,212	103,237
Public safety	-	54,476	-	-	-	54,476	22,053
Public works and engineering	337,488	-	-	-	-	337,488	410,849
Cultural and recreational	2,563,866	-	164,214	-	-	2,728,080	2,297,446
Library	1,934,357	-	-	-	-	1,934,357	1,891,212
Streets and highways	-	-	-	-	21,399	21,399	12,792
Transportation	-	2,811,530	-	-	-	2,811,530	2,745,211
Airport	867,251	-	-	-	49,411	916,662	1,627,627
Community services	-	-	101,500	-	-	101,500	12,416
Total current	6,291,347	3,699,466	265,714	5,936	70,841	10,333,304	15,782,920
Capital outlay	1,602,178	-	-	-	993,886	2,596,064	6,749,651
Debt service:							
Principal	-	-	-	185,000	-	185,000	180,000
Interest	-	-	-	35,550	-	35,550	39,200
Trustee fees	-	-	-	1,000	-	1,000	1,000
Total debt service	-	-	-	221,550	-	221,550	220,200
Total expenditures	7,893,525	3,699,466	265,714	227,486	1,064,727	13,150,918	22,752,771
EXCESS REVENUES OR (EXPENDITURES)	2,073,204	167,068	(78,560)	(9,077)	18,161	2,170,796	(2,493,325)
OTHER FINANCING SOURCES/(USES):							
Proceeds from sale of assets	2,511	-	-	-	-	2,511	19,646
Transfers in	1,021,841	46,235	-	-	842,681	1,910,757	1,241,659
Transfers out	(20,447)	(29,275)	(910,841)	-	-	(960,563)	(784,764)
Total other financing sources/(uses)	1,003,905	16,960	(910,841)	-	842,681	952,705	476,541
NET CHANGE IN FUND BALANCE	3,077,109	184,028	(989,401)	(9,077)	860,842	3,123,501	(2,016,784)
FUND BALANCE - Beginning	6,631,122	641,792	1,493,541	62,380	966,481	9,795,316	11,812,100
Prior period restatement	17,607	-	-	-	-	17,607	-
FUND BALANCE - Ending	\$ 9,725,838	\$ 825,820	\$ 504,140	\$ 53,303	\$ 1,827,323	\$ 12,936,424	\$ 9,795,316

NONMAJOR SPECIAL REVENUE FUNDS

To account for the source and utilization of specific resources because of state or local mandates for which general fund accounting does not provide adequate disclosure. These funds are subdivided by funding sources; those funds funded by property taxes, by grants, by revenue sources other than property taxes or grants, and those with designated or reserved fund balances.

Property Tax Funded

Recreation Fund
Cemetery Fund
Airport Fund
Library Fund

Funded From Other Sources

Business Improvement District Fund
Environmental Science Fund
Emergency Repair Fund
Capital Acquisition Fund

Grant Funded

Public Rural Transportation Fund
Public Urban Transportation Fund
CDBG Entitlement Fund
Police Grant Fund

Designated Funds

EIDC Revolving Loan Fund
CDR Loan Fund
Zoo Animal Fund
Chief Theater Fund
Sidewalk Loan Fund
Property Abatement Fund
Façade Loan Fund
Parks and Recreation Development Fund

Property Tax Funded Nonmajor Special Revenue Funds

Recreation Fund	This fund accounts for the use of a property tax levy to provide for various City wide recreation programs including ; softball, basketball, cross country skiing, outdoor swimming, and the recreation center activities. Other major revenue sources for this fund are user fees. By Idaho State Code 50-303, the property tax levy may not exceed <u>.0006%</u> of market value.
Cemetery Fund	Property taxes levied for the operation of the municipal cemetery are accounted for in this fund. Other revenue sources include plot sales and internment fees. By Idaho State Code 50-320, the property tax levy may not exceed <u>.0004%</u> of market value.
Airport Fund	The property tax levied for the operation of the municipal airport is exceeded by other revenue sources including rental and landing fees. By Idaho State Code 50-321, the property tax levy may not exceed <u>.0004%</u> of market value.
Library Fund	Idaho State code 33-2603 mandates that the City may, upon request, levy property taxes to support the operation of a municipal library. The Library Board of Directors sets the budget, which the council approves, then the council sets the levy. Other revenue includes book fines and fees. The property tax levy may not exceed <u>.001%</u> of market value.

Nonmajor Special Revenue Funds Funded From Other Sources

Business Improvement District Fund	The owners of the downtown business district elected to assess themselves a district improvement special assessment fee. The City collects the fee and remits it to the Old Town Merchants Association. The association has a contract with the City to operate the District.
Environmental Science Fund	This fund supports the activity related to the storm water engineering function and the activity related to obtaining the permits regulated by the Environmental Protection Agency. These activities are funded with interfund revenues and Inter-agency fees on joint projects.
Emergency Repair Fund	The cost of emergency repairs over amounts budgeted in the funds is paid here. These activities are funded with interfund revenues.
Capital Acquisition	This fund accumulates monies transferred from other funds for major capital purchases.

CITY OF POCA TELLO

OTHER NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEETAS OF SEPTEMBER 30, 2021
With comparative total as of September 30, 2020

	Recreation Fund	Cemetery Fund	Airport Fund	Library Fund
ASSETS:				
Cash	\$ 732,362	\$ 348,915	\$ 2,754,896	\$ 774,381
Prepaid	-	-	-	-
Receivables:				
<i>Special assessments</i>	-	-	-	-
<i>Property taxes</i>	39,557	4,717	26,740	49,497
<i>Accounts receivable</i>	60,775	21,030	53,413	12
<i>Employee receivable</i>	240	-	-	-
<i>Grant Receivable</i>	-	-	292,561	-
<i>Due from other funds</i>	-	-	-	-
<i>Total receivables</i>	<u>100,572</u>	<u>25,747</u>	<u>372,714</u>	<u>49,509</u>
<i>Total assets</i>	<u>\$ 832,934</u>	<u>\$ 374,662</u>	<u>\$ 3,127,610</u>	<u>\$ 823,890</u>
LIABILITIES:				
Accounts payable	\$ 45,463	\$ 1,895	\$ 25,044	\$ 11,216
Payroll, payroll taxes and benefits payable	75,958	19,308	39,847	74,656
Due to other funds	-	-	-	-
<i>Total liabilities</i>	<u>121,421</u>	<u>21,203</u>	<u>64,891</u>	<u>85,872</u>
DEFERRED INFLOW OF RESOURCES:				
Unavailable revenue-property taxes	35,147	4,190	23,760	43,971
Unavailable revenue-accounts and loans receivable	<u>5,097</u>	<u>2,285</u>	<u>30,343</u>	<u>1,575</u>
<i>Totals deferred inflow of resources</i>	<u>40,244</u>	<u>6,475</u>	<u>54,103</u>	<u>45,546</u>
FUND BALANCE:				
Restricted - Special revenue	-	-	-	-
Committed - Special revenue	<u>671,269</u>	<u>346,984</u>	<u>3,008,616</u>	<u>692,472</u>
<i>Fund balance</i>	<u>671,269</u>	<u>346,984</u>	<u>3,008,616</u>	<u>692,472</u>
Total liabilities, deferred inflow of resources, and fund balance	<u>\$ 832,934</u>	<u>\$ 374,662</u>	<u>\$ 3,127,610</u>	<u>\$ 823,890</u>

Business Improvement District Fund	Emergency Repair Fund	Science And Environment Fund	Capital Improvement Fund	2021 Totals	2020 Totals
\$ 3,588	\$ 369,123	\$ 490,397	\$ 4,136,569	\$ 9,610,231	\$ 6,773,513
-	-	575	-	575	-
71,224	-	-	-	71,224	41,968
-	-	-	12,196	132,707	171,729
-	-	6,600	-	141,830	222,414
-	-	-	-	240	240
-	-	-	-	292,561	126,617
-	-	-	-	-	-
<u>71,224</u>	<u>-</u>	<u>6,600</u>	<u>12,196</u>	<u>638,562</u>	<u>562,968</u>
<u>\$ 74,812</u>	<u>\$ 369,123</u>	<u>\$ 497,572</u>	<u>\$ 4,148,765</u>	<u>\$ 10,249,368</u>	<u>\$ 7,336,481</u>
\$ 3,366	\$ -	\$ 1,378	\$ 3,758	\$ 92,120	\$ 282,835
-	-	9,741	-	219,510	168,491
-	-	-	-	-	-
<u>3,366</u>	<u>-</u>	<u>11,119</u>	<u>3,758</u>	<u>311,630</u>	<u>451,326</u>
-	-	-	10,794	117,862	134,310
<u>47,234</u>	<u>-</u>	<u>6,600</u>	<u>904</u>	<u>94,038</u>	<u>119,723</u>
<u>47,234</u>	<u>-</u>	<u>6,600</u>	<u>11,698</u>	<u>211,900</u>	<u>254,033</u>
820	-	-	-	820	820
<u>23,392</u>	<u>369,123</u>	<u>479,853</u>	<u>4,133,309</u>	<u>9,725,018</u>	<u>6,630,302</u>
<u>24,212</u>	<u>369,123</u>	<u>479,853</u>	<u>4,133,309</u>	<u>9,725,838</u>	<u>6,631,122</u>
<u>\$ 74,812</u>	<u>\$ 369,123</u>	<u>\$ 497,572</u>	<u>\$ 4,148,765</u>	<u>\$ 10,249,368</u>	<u>\$ 7,336,481</u>

CITY OF POCA TELLO

OTHER NONMAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

FOR THE YEAR ENDED SEPTEMBER 30, 2021
With comparative total for the year ended September 30, 2020

	Recreation Fund	Cemetery Fund	Airport Fund	Library Fund
REVENUES:				
Taxes:				
<i>Property taxes</i>	\$ 1,469,748	\$ 161,563	\$ 980,034	\$ 1,850,274
<i>Special assessments</i>	-	-	-	-
<i>Franchise taxes</i>	-	-	-	-
<i>Total taxes</i>	<u>1,469,748</u>	<u>161,563</u>	<u>980,034</u>	<u>1,850,274</u>
Intergovernmental:				
<i>Grants</i>	-	-	1,262,557	24,800
<i>Total intergovernmental</i>	<u>-</u>	<u>-</u>	<u>1,262,557</u>	<u>24,800</u>
Charges for services:				
<i>Other charges for services</i>	<u>1,085,155</u>	<u>436,020</u>	<u>172,407</u>	-
<i>Total charges for services</i>	<u>1,085,155</u>	<u>436,020</u>	<u>172,407</u>	<u>-</u>
Miscellaneous:				
<i>Donations</i>	68,452	-	-	2,297
<i>Rentals and leases</i>	154,220	-	641,648	-
<i>Other miscellaneous</i>	<u>54,354</u>	<u>5,941</u>	<u>40,890</u>	<u>29,239</u>
<i>Total miscellaneous</i>	<u>277,026</u>	<u>5,941</u>	<u>682,538</u>	<u>31,536</u>
<i>Total revenue</i>	<u>2,831,929</u>	<u>603,524</u>	<u>3,097,536</u>	<u>1,906,610</u>
EXPENDITURES:				
Current:				
<i>General government</i>	-	510,603	-	-
<i>Public works and engineering</i>	-	-	-	-
<i>Cultural & recreational</i>	2,563,866	-	-	-
<i>Community services</i>	-	-	-	-
<i>Economic development</i>	-	-	-	-
<i>Library</i>	-	-	-	1,934,357
<i>Airport</i>	-	-	867,251	-
<i>Total current</i>	<u>2,563,866</u>	<u>510,603</u>	<u>867,251</u>	<u>1,934,357</u>
Capital outlay	<u>191,820</u>	<u>-</u>	<u>951,473</u>	<u>-</u>
<i>Total expenditures</i>	<u>2,755,686</u>	<u>510,603</u>	<u>1,818,724</u>	<u>1,934,357</u>
EXCESS REVENUES OR (EXPENDITURES)	<u>76,243</u>	<u>92,921</u>	<u>1,278,812</u>	<u>(27,747)</u>
OTHER FINANCING SOURCES/(USES):				
<i>Proceeds from the sale of city assets</i>	2,426	-	-	85
<i>Transfers in</i>	1,000	-	-	-
<i>Transfers out</i>	<u>(5,621)</u>	<u>(1,583)</u>	<u>(2,702)</u>	<u>(4,840)</u>
<i>Total other financing sources/(uses)</i>	<u>(2,195)</u>	<u>(1,583)</u>	<u>(2,702)</u>	<u>(4,755)</u>
NET CHANGE IN FUND BALANCE	74,048	91,338	1,276,110	(32,502)
FUND BALANCE - Beginning	597,221	255,646	1,714,899	724,974
Prior period restatement	<u>-</u>	<u>-</u>	<u>17,607</u>	<u>-</u>
FUND BALANCE - Ending	<u>\$ 671,269</u>	<u>\$ 346,984</u>	<u>\$ 3,008,616</u>	<u>\$ 692,472</u>

Business Improvement District Fund	Emergency Repair Fund	Science And Environment Fund	Capital Improvement Fund	2021 Totals	2020 Totals
\$ -	\$ -	\$ -	\$ 992,508	\$ 5,454,127	\$ 5,673,408
90,424	-	-	-	90,424	74,079
-	-	-	-	-	-
90,424	-	-	992,508	5,544,551	5,747,487
-	-	-	-	1,287,357	784,667
-	-	-	-	1,287,357	784,667
-	-	-	-	1,693,582	1,115,011
-	-	-	-	1,693,582	1,115,011
-	-	22,800	-	93,549	98,917
-	-	-	-	795,868	911,452
-	-	421,398	-	551,822	496,781
-	-	444,198	-	1,441,239	1,507,150
90,424	-	444,198	992,508	9,966,729	9,154,315
-	11,570	-	-	522,173	1,878,313
-	-	337,488	-	337,488	410,849
-	-	-	-	2,563,866	2,260,881
-	-	-	-	-	-
66,212	-	-	-	66,212	74,899
-	-	-	-	1,934,357	1,891,212
-	-	-	-	867,251	1,621,888
66,212	11,570	337,488	-	6,291,347	8,138,042
-	-	3,364	455,521	1,602,178	400,410
66,212	11,570	340,852	455,521	7,893,525	8,538,452
24,212	(11,570)	103,346	536,987	2,073,204	615,863
-	-	-	-	2,511	9,419
-	100,000	-	920,841	1,021,841	772,244
-	-	(5,701)	-	(20,447)	(763,867)
-	100,000	(5,701)	920,841	1,003,905	17,796
24,212	88,430	97,645	1,457,828	3,077,109	633,659
-	280,693	382,208	2,675,481	6,631,122	5,997,463
-	-	-	-	17,607	-
\$ 24,212	\$ 369,123	\$ 479,853	\$ 4,133,309	\$ 9,725,838	\$ 6,631,122

CITY OF POCA TELLO

**RECREATION SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL**

FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Budgeted Amounts Original	Budgeted Amounts Original and Final	Actual Amounts	Variance With Budget
REVENUES:				
<i>Property taxes</i>	\$ 1,472,326	\$ 1,472,326	\$ 1,469,748	\$ (2,578)
<i>Charges for service</i>	1,157,255	1,157,255	1,085,155	(72,100)
<i>Rentals and leases</i>	108,550	108,550	154,220	45,670
<i>Donations</i>	24,090	24,090	68,452	44,362
<i>Miscellaneous</i>	57,503	57,503	54,354	(3,149)
<i>Total revenues</i>	<u>2,819,724</u>	<u>2,819,724</u>	<u>2,831,929</u>	<u>12,205</u>
EXPENDITURES:				
<i>Current</i>				
<i>Cultural and recreational</i>	2,781,364	2,781,364	2,563,866	217,498
<i>Capital outlay</i>	102,200	102,200	191,820	(89,620)
<i>Total expenditures</i>	<u>2,883,564</u>	<u>2,883,564</u>	<u>2,755,686</u>	<u>127,878</u>
EXCESS REVENUES OR (EXPENDITURES)	<u>(63,840)</u>	<u>(63,840)</u>	<u>76,243</u>	<u>140,083</u>
OTHER FINANCING SOURCES/(USES):				
<i>Sale of city property</i>	-	-	2,426	2,426
<i>Transfers in</i>	-	-	1,000	1,000
<i>Transfers out</i>	(5,621)	(5,621)	(5,621)	-
<i>Total other financing sources/(uses)</i>	<u>(5,621)</u>	<u>(5,621)</u>	<u>(2,195)</u>	<u>3,426</u>
NET CHANGE IN FUND BALANCE	<u>\$ (69,461)</u>	<u>\$ (69,461)</u>	<u>74,048</u>	<u>\$ 143,509</u>
FUND BALANCE - Beginning			<u>597,221</u>	
FUND BALANCE - Ending			<u>\$ 671,269</u>	

CITY OF POCA TELLO

**CEMETERY SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL**

FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Budgeted Amounts Original	Budgeted Amounts Final	Actual Amounts	Variance With Final Budget
REVENUES:				
<i>Property taxes</i>	\$ 160,903	\$ 160,903	\$ 161,563	\$ 660
<i>Charges for service</i>	360,000	360,000	436,020	76,020
<i>Miscellaneous</i>	2,600	2,600	5,941	3,341
<i>Total revenues</i>	<u>523,503</u>	<u>523,503</u>	<u>603,524</u>	<u>80,021</u>
EXPENDITURES:				
<i>Current</i>				
<i>General government</i>	536,100	621,100	441,251	179,849
<i>Capital outlay</i>	<u>52,000</u>	<u>52,000</u>	<u>69,352</u>	<u>(17,352)</u>
<i>Total expenditures</i>	<u>588,100</u>	<u>673,100</u>	<u>510,603</u>	<u>162,497</u>
EXCESS REVENUES OR (EXPENDITURES)	<u>(64,597)</u>	<u>(149,597)</u>	<u>92,921</u>	<u>242,518</u>
OTHER FINANCING SOURCES/(USES):				
<i>Sale of city propety</i>	-	-	-	-
<i>Transfers out</i>	<u>(1,583)</u>	<u>(1,583)</u>	<u>(1,583)</u>	<u>-</u>
<i>Total other financing sources/(uses)</i>	<u>(1,583)</u>	<u>(1,583)</u>	<u>(1,583)</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u>\$ (66,180)</u>	<u>\$ (151,180)</u>	91,338	<u>\$ 242,518</u>
FUND BALANCE - Beginning			<u>255,646</u>	
FUND BALANCE - Ending			<u>\$ 346,984</u>	

CITY OF POCA TELLO

**AIRPORT SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL**

FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Budgeted Amounts Original	Budgeted Amounts Final	Actual Amounts	Variance With Final Budget
REVENUES:				
<i>Property taxes</i>	\$ 981,028	\$ 981,028	\$ 980,034	\$ (994)
<i>Rentals and leases</i>	649,176	649,176	641,648	(7,528)
<i>Charges for service</i>	117,756	117,756	172,407	54,651
<i>Grants</i>	1,190,000	1,190,000	1,262,557	72,557
<i>Miscellaneous</i>	1,550	1,550	40,890	39,340
<i>Total revenues</i>	<u>2,939,510</u>	<u>2,939,510</u>	<u>3,097,536</u>	<u>158,026</u>
EXPENDITURES:				
<i>Current</i>				
<i>Airport</i>	2,943,308	2,943,308	867,251	2,076,057
<i>Capital outlay</i>	56,000	56,000	951,473	(895,473)
<i>Total expenditures</i>	<u>2,999,308</u>	<u>2,999,308</u>	<u>1,818,724</u>	<u>1,180,584</u>
EXCESS REVENUES OR (EXPENDITURES)	<u>(59,798)</u>	<u>(59,798)</u>	<u>1,278,812</u>	<u>1,338,610</u>
OTHER FINANCING SOURCES/(USES):				
<i>Transfers out</i>	<u>(2,702)</u>	<u>(2,702)</u>	<u>(2,702)</u>	<u>-</u>
<i>Total other financing sources/(uses)</i>	<u>(2,702)</u>	<u>(2,702)</u>	<u>(2,702)</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u>\$ (62,500)</u>	<u>\$ (62,500)</u>	1,276,110	<u>\$ 1,338,610</u>
FUND BALANCE - Beginning			<u>1,714,899</u>	
Prior period restatement			17,607	
FUND BALANCE - Ending			<u>\$ 3,008,616</u>	

CITY OF POCA TELLO

**LIBRARY SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL**

FOR THE YEAR ENDED SEPTEMBER 30, 2021

	<u>Budgeted Amounts Original</u>	<u>Budgeted Amounts Final</u>	<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
REVENUES:				
Property taxes	\$ 1,853,397	\$ 1,853,397	\$ 1,850,274	\$ (3,123)
Intergovernmental				
Grants	-	-	24,800	24,800
Charges for service	-	-	-	-
Donations	300	300	2,297	1,997
Interest	-	-	-	-
Miscellaneous	37,009	37,009	29,239	(7,770)
Total revenues	<u>1,890,706</u>	<u>1,890,706</u>	<u>1,906,610</u>	<u>15,904</u>
EXPENDITURES:				
Current				
Library	<u>1,885,866</u>	<u>1,917,068</u>	<u>1,934,357</u>	<u>(17,289)</u>
Total expenditures	<u>1,885,866</u>	<u>1,917,068</u>	<u>1,934,357</u>	<u>(17,289)</u>
EXCESS REVENUES OR (EXPENDITURES)	<u>4,840</u>	<u>(26,362)</u>	<u>(27,747)</u>	<u>(1,385)</u>
OTHER FINANCING SOURCES/(USES):				
Sale of city property	-	-	85	85
Transfers out	<u>(4,840)</u>	<u>(4,840)</u>	<u>(4,840)</u>	<u>-</u>
Total other financing sources/(uses)	<u>(4,840)</u>	<u>(4,840)</u>	<u>(4,755)</u>	<u>85</u>
NET CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ (31,202)</u>	<u>(32,502)</u>	<u>\$ (1,300)</u>
FUND BALANCE - Beginning			<u>724,974</u>	
FUND BALANCE - Ending			<u>\$ 692,472</u>	

CITY OF POCA TELLO

BUSINESS IMPROVEMENT DISTRICT SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Budgeted Amounts Original and Final	Actual Amounts	Variance With Budget
REVENUES:			
<i>Taxes</i>			
<i>Special assessments</i>	\$ 100,000	\$ 90,424	\$ (9,576)
<i>Total revenues</i>	<u>100,000</u>	<u>90,424</u>	<u>(9,576)</u>
EXPENDITURES:			
<i>Current</i>			
<i>Economic development</i>	100,000	66,212	33,788
<i>Total expenditures</i>	<u>100,000</u>	<u>66,212</u>	<u>33,788</u>
NET CHANGE IN FUND BALANCE	\$ <u>-</u>	24,212	\$ <u>24,212</u>
FUND BALANCE - Beginning		<u>-</u>	
FUND BALANCE - Ending		\$ <u>24,212</u>	

CITY OF POCA TELLO

**EMERGENCY REPAIR SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL**

FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Budgeted Amounts Original	Budgeted Amounts Final	Actual Amounts	Variance With Budget
REVENUES:				
<i>Total revenues</i>	\$ -	\$ -	\$ -	\$ -
EXPENDITURES:				
<i>Current</i>				
<i>General government</i>	98,154	98,154	11,570	86,584
<i>Capital outlay</i>	100,000	100,000	-	100,000
<i>Total expenditures</i>	<u>198,154</u>	<u>198,154</u>	<u>11,570</u>	<u>186,584</u>
EXCESS REVENUES OR (EXPENDITURES)	<u>(198,154)</u>	<u>(198,154)</u>	<u>(11,570)</u>	<u>186,584</u>
OTHER FINANCING SOURCES/(USES):				
<i>Transfers in</i>	100,000	100,000	100,000	-
<i>Total other financing sources/(uses)</i>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	\$ <u>(98,154)</u>	\$ <u>(98,154)</u>	88,430	\$ <u>186,584</u>
FUND BALANCE - Beginning			<u>280,693</u>	
FUND BALANCE - Ending			\$ <u>369,123</u>	

CITY OF POCA TELLO

**SCIENCE AND ENVIRONMENT SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL**

FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Budgeted Amounts Original	Budgeted Amounts Final	Actual Amounts	Variance With Budget
REVENUES:				
<i>Donations</i>	\$ -	\$ -	\$ 22,800	\$ 22,800
<i>Miscellaneous</i>	385,688	385,688	421,398	
<i>Total revenues</i>	<u>385,688</u>	<u>385,688</u>	<u>444,198</u>	<u>22,800</u>
EXPENDITURES:				
<i>Current</i>				
<i>Public works and engineering</i>	387,277	670,277	337,488	332,789
<i>Capital outlay</i>	-	-	3,364	(3,364)
<i>Total expenditures</i>	<u>387,277</u>	<u>670,277</u>	<u>340,852</u>	<u>329,425</u>
EXCESS REVENUES OR (EXPENDITURES)	<u>(1,589)</u>	<u>(284,589)</u>	<u>103,346</u>	<u>387,935</u>
OTHER FINANCING SOURCES/(USES):				
<i>Transfers out</i>	(5,701)	(5,701)	(5,701)	-
<i>Total other financing sources/(uses)</i>	<u>(5,701)</u>	<u>(5,701)</u>	<u>(5,701)</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	\$ <u>(7,290)</u>	\$ <u>(290,290)</u>	97,645	\$ <u>387,935</u>
FUND BALANCE - Beginning			<u>382,208</u>	
FUND BALANCE - Ending			\$ <u>479,853</u>	

CITY OF POCA TELLO

**CAPITAL IMPROVEMENT SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL**

FOR THE YEAR ENDED SEPTEMBER 30, 2021

	<u>Budgeted Amounts Original</u>	<u>Budgeted Amounts Final</u>	<u>Actual Amounts</u>	<u>Variance With Budget</u>
REVENUES:				
<i>Property taxes</i>	\$ 1,000,000	\$ 1,000,000	\$ 992,508	\$ (7,492)
<i>Donations</i>	-	-	-	-
<i>Miscellaneous</i>	-	-	-	-
<i>Total revenues</i>	<u>1,000,000</u>	<u>1,000,000</u>	<u>992,508</u>	<u>(7,492)</u>
EXPENDITURES:				
<i>General government</i>	-	-	-	-
<i>Capital outlay</i>	<u>1,070,000</u>	<u>1,155,000</u>	<u>455,521</u>	<u>699,479</u>
<i>Total expenditures</i>	<u>1,070,000</u>	<u>1,155,000</u>	<u>455,521</u>	<u>699,479</u>
EXCESS REVENUES OR (EXPENDITURES)	<u>(70,000)</u>	<u>(155,000)</u>	<u>536,987</u>	<u>(706,971)</u>
OTHER FINANCING SOURCES/(USES):				
<i>Transfers in</i>	36,000	36,000	920,841	884,841
<i>Transfers out</i>	-	-	-	-
<i>Total other financing sources/(uses)</i>	<u>36,000</u>	<u>36,000</u>	<u>920,841</u>	<u>884,841</u>
NET CHANGE IN FUND BALANCE	<u>\$ (34,000)</u>	<u>\$ (119,000)</u>	<u>1,457,828</u>	<u>\$ 177,870</u>
FUND BALANCE - Beginning			<u>2,675,481</u>	
FUND BALANCE - Ending			<u>\$ 4,133,309</u>	

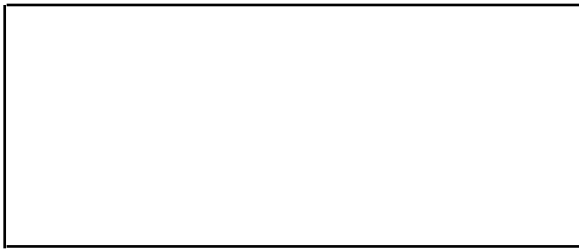
Grant Funded Nonmajor Special Revenue

Public Transportation Rural Fund	The activities of the city's rural transit bus system are accounted for in this fund. The State Department of Transportation provides funding for the rural system.
Public Transportation Urban Fund	The activities of the city's urban transit bus system are accounted for in this fund. Primary funding for the urban activities are operating grants from the Federal Department of Transportation.
CDBG Entitlement Fund	Monies received from the Federal Department of Housing and Urban Development under their Community Development Block Grant program are accounted for in this fund. Some program revenue from the repayment of urban renewal loans are also deposited here. These funds are spent under the guidelines of the City's annual program as approved by the City Council.
Police Grant Fund	This fund records the cost of various grant funded police activities. Funding is provided by Federal Department of Justice grants and State grants.
Airport Infrastructure Fund	This fund accounts for activities to improve the airport infrastructure for water, sewer, rail, and power to facilitate economic growth. Funding is provided by grants.

CITY OF POCA TELLO

NONMAJOR GRANT FUNDED SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEETAS OF SEPTEMBER 30, 2021
With comparative total as of September 30, 2020

	Public Rural Trans- portation Fund	Public Urban Trans- portation Fund	CDBG Entitlement Funds
ASSETS:			
Cash	\$ 664,579	\$ -	\$ -
Receivables:			
<i>Grants</i>	125,261	220,259	114,535
<i>Notes</i>	-	-	874,570
<i>Accounts receivable</i>	12,148	11,333	126
<i>Due from other funds</i>	-	-	-
<i>Interest receivable</i>	-	-	5,539
<i>Total receivables</i>	<u>137,409</u>	<u>231,592</u>	<u>994,770</u>
<i>Total assets</i>	<u>\$ 801,988</u>	<u>\$ 231,592</u>	<u>\$ 994,770</u>
LIABILITIES:			
<i>Accounts payable</i>	\$ 13,019	\$ 37,212	\$ 42,809
<i>Payroll taxes and benefits payable</i>	29,644	72,683	13,430
<i>Due to other funds</i>	-	135,289	158,272
<i>Total liabilities</i>	<u>42,663</u>	<u>245,184</u>	<u>214,511</u>
DEFERRED INFLOW OF RESOURCES:			
Unavailable revenue-accounts and loans receivable	-	10,010	821,768
Unavailable revenue-grant receivables	-	-	-
<i>Totals deferred inflow of resources</i>	<u>-</u>	<u>10,010</u>	<u>821,768</u>
FUND BALANCE:			
Restricted -Special Revenue	759,325	-	(41,509)
Unassigned -Special Revenue	-	(23,602)	-
<i>Total fund balance</i>	<u>759,325</u>	<u>(23,602)</u>	<u>(41,509)</u>
<i>Total liabilities, deferred inflows, and fund balance</i>	<u>\$ 801,988</u>	<u>\$ 231,592</u>	<u>\$ 994,770</u>



Police Grant Fund	2021 Totals	2020 Totals
\$ 149,465	\$ 814,044	\$ 771,694
-	460,055	843,439
-	874,570	1,095,615
2,094	25,701	44,614
-	-	-
-	5,539	5,043
<u>2,094</u>	<u>1,365,865</u>	<u>1,988,711</u>
\$ <u>151,559</u>	\$ <u>2,179,909</u>	\$ <u>2,760,405</u>
\$ 19,953	\$ 112,993	\$ 57,491
-	115,757	92,931
-	293,561	922,408
<u>19,953</u>	<u>522,311</u>	<u>1,072,830</u>
-	831,778	1,045,783
-	-	-
<u>-</u>	<u>831,778</u>	<u>1,045,783</u>
131,606	849,422	886,175
-	(23,602)	(244,383)
<u>131,606</u>	<u>825,820</u>	<u>641,792</u>
\$ <u>151,559</u>	\$ <u>2,179,909</u>	\$ <u>2,760,405</u>

CITY OF POCA TELLO

**NONMAJOR GRANT FUNDED SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**

**FOR THE YEAR ENDED SEPTEMBER 30, 2021
With comparative total for the year ended September 30, 2020**

	Public Rural Trans- portation Fund	Public Urban Trans- portation Fund	CDBG Entitlement Funds
REVENUES:			
Intergovernmental			
<i>Grants</i>	\$ 594,659	\$ 1,743,961	\$ 580,781
Charges for services			
<i>Program charges</i>	280,620	324,691	-
Miscellaneous:			
<i>Principal payments received</i>	-	-	104,304
<i>Interest</i>	-	-	4,003
<i>Donations</i>	7,683	-	-
<i>Other miscellaneous</i>	10,261	59,528	45,379
Total miscellaneous	<u>17,944</u>	<u>59,528</u>	<u>153,686</u>
Total revenue	<u>893,223</u>	<u>2,128,180</u>	<u>734,467</u>
EXPENDITURES:			
Current:			
Transportation	884,832	1,926,698	-
General government	-	-	833,460
Public safety	-	-	-
Total current	<u>884,832</u>	<u>1,926,698</u>	<u>833,460</u>
Capital outlay	-	-	-
Total expenditures	<u>884,832</u>	<u>1,926,698</u>	<u>833,460</u>
EXCESS REVENUES OR (EXPENDITURES)	<u>8,391</u>	<u>201,482</u>	<u>(98,993)</u>
OTHER FINANCING SOURCES/(USES):			
Proceeds from sale of assets	-	-	-
Transfers in	-	46,235	-
Transfers out	<u>(2,339)</u>	<u>(26,936)</u>	<u>-</u>
Total other financing sources/(uses)	<u>(2,339)</u>	<u>19,299</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	6,052	220,781	(98,993)
FUND BALANCE - beginning	<u>753,273</u>	<u>(244,383)</u>	<u>57,484</u>
FUND BALANCE - ending	\$ <u><u>759,325</u></u>	\$ <u><u>(23,602)</u></u>	\$ <u><u>(41,509)</u></u>



<u>Police Grant Fund</u>	<u>2021 Totals</u>	<u>2020 Totals</u>
\$ 19,952	\$ 2,939,353	\$ 3,009,322
-	605,311	719,207
-	104,304	104,626
-	4,003	4,586
-	7,683	11,215
90,712	205,880	143,783
90,712	321,870	264,210
110,664	3,866,534	3,992,739
-	2,811,530	2,745,211
-	833,460	1,137,724
54,476	54,476	22,053
54,476	3,699,466	3,904,988
-	-	64,849
54,476	3,699,466	3,969,837
56,188	167,068	22,902
-	-	10,227
-	46,235	126,734
-	(29,275)	(20,897)
-	16,960	116,064
56,188	184,028	138,966
75,418	641,792	502,826
\$ <u>131,606</u>	\$ <u>825,820</u>	\$ <u>641,792</u>

CITY OF POCA TELLO

**PUBLIC RURAL TRANSPORTATION GRANT SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL**

FOR THE YEAR ENDED SEPTEMBER 30, 2021

	<u>Budgeted Amounts Original</u>	<u>Budgeted Amounts Final</u>	<u>Actual Amounts</u>	<u>Variance With Budget</u>
REVENUES:				
<i>Intergovernmental</i>				
<i>Grants</i>	\$ 887,014	\$ 887,014	\$ 594,659	\$ (292,355)
<i>Charges for service</i>	340,750	340,750	280,620	(60,130)
<i>Donations</i>	7,500	7,500	7,683	183
<i>Miscellaneous</i>	12,200	12,200	10,261	(1,939)
<i>Total revenues</i>	<u>1,247,464</u>	<u>1,247,464</u>	<u>893,223</u>	<u>(354,241)</u>
EXPENDITURES:				
<i>Current</i>				
<i>Transportation</i>	946,836	946,836	884,832	62,004
<i>Capital outlay</i>	187,500	427,500	-	427,500
<i>Total expenditures</i>	<u>1,134,336</u>	<u>1,374,336</u>	<u>884,832</u>	<u>489,504</u>
EXCESS REVENUES OR (EXPENDITURES)	<u>113,128</u>	<u>(126,872)</u>	<u>8,391</u>	<u>135,263</u>
OTHER FINANCING SOURCES/(USES):				
<i>Sale of city property</i>	-	-	-	-
<i>Transfers out</i>	(2,339)	(2,339)	(2,339)	-
<i>Total other financing sources/(uses)</i>	<u>(2,339)</u>	<u>(2,339)</u>	<u>(2,339)</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u>\$ 110,789</u>	<u>\$ (129,211)</u>	<u>6,052</u>	<u>\$ 135,263</u>
FUND BALANCE - Beginning			<u>753,273</u>	
FUND BALANCE - Ending			<u>\$ 759,325</u>	

CITY OF POCA TELLO

**PUBLIC URBAN TRANSPORTATION GRANT SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL**

FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Budgeted Amounts Original	Budgeted Amounts Final	Actual Amounts	Variance With Budget
REVENUES:				
<i>Intergovernmental</i>				
<i>Grants</i>	\$ 2,063,748	\$ 2,063,748	\$ 1,743,961	\$ (319,787)
<i>Charges for service</i>	381,555	381,555	324,691	(56,864)
<i>Miscellaneous</i>	30,800	30,800	59,528	28,728
<i>Total revenues</i>	<u>2,476,103</u>	<u>2,476,103</u>	<u>2,128,180</u>	<u>(347,923)</u>
EXPENDITURES:				
<i>Current</i>				
<i>Transportation</i>	2,091,759	2,091,759	1,926,698	165,061
<i>Capital outlay</i>	<u>738,500</u>	<u>1,019,500</u>	-	<u>1,019,500</u>
<i>Total expenditures</i>	<u>2,830,259</u>	<u>3,111,259</u>	<u>1,926,698</u>	<u>1,184,561</u>
EXCESS REVENUES OR (EXPENDITURES)	<u>(354,156)</u>	<u>(635,156)</u>	<u>201,482</u>	<u>836,638</u>
OTHER FINANCING SOURCES/(USES):				
<i>Sale of city property</i>	-	-	-	-
<i>Transfers in</i>	263,776	263,776	46,235	(217,541)
<i>Transfers out</i>	<u>(26,001)</u>	<u>(26,001)</u>	<u>(26,936)</u>	<u>(935)</u>
<i>Total other financing sources/(uses)</i>	<u>237,775</u>	<u>237,775</u>	<u>19,299</u>	<u>(218,476)</u>
NET CHANGE IN FUND BALANCE	<u>\$ (116,381)</u>	<u>\$ (397,381)</u>	220,781	<u>\$ 618,162</u>
FUND BALANCE - Beginning			<u>(244,383)</u>	
FUND BALANCE - Ending			<u>\$ (23,602)</u>	

CITY OF POCA TELLO

**CDBG ENTITLEMENT GRANT SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL**

FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Budgeted Amounts Original	Budgeted Amounts Final	Actual Amounts	Variance With Budget
REVENUES:				
<i>Intergovernmental</i>				
<i>Grants</i>	\$ 1,491,990	\$ 1,491,990	\$ 580,781	\$ (911,209)
<i>Payments received on loans</i>	18,000	18,000	104,304	86,304
<i>Interest</i>	4,000	4,000	4,003	3
<i>Miscellaneous</i>	-	-	45,379	45,379
<i>Total revenues</i>	<u>1,513,990</u>	<u>1,513,990</u>	<u>734,467</u>	<u>(779,523)</u>
EXPENDITURES:				
Current				
<i>General government</i>	<u>1,493,149</u>	<u>1,493,149</u>	<u>833,460</u>	<u>659,689</u>
<i>Total expenditures</i>	<u>1,493,149</u>	<u>1,493,149</u>	<u>833,460</u>	<u>659,689</u>
EXCESS REVENUES OR (EXPENDITURES)	<u>20,841</u>	<u>20,841</u>	<u>(98,993)</u>	<u>(119,834)</u>
OTHER FINANCING SOURCES/(USES):				
Transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Total other financing sources/(uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u>\$ 20,841</u>	<u>\$ 20,841</u>	<u>(98,993)</u>	<u>\$ (119,834)</u>
FUND BALANCE - Beginning			<u>57,484</u>	
FUND BALANCE - Ending			<u>\$ (41,509)</u>	

CITY OF POCA TELLO

**POLICE GRANT SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL**

FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Budgeted Amounts Original	Budgeted Amounts Final	Actual Amounts	Variance With Budget
REVENUES:				
<i>Intergovernmental</i>				
<i>Grants</i>	\$ 18,500	\$ 18,500	\$ 19,952	\$ 1,452
<i>Miscellaneous</i>	36,486	36,486	90,712	54,226
<i>Total revenues</i>	<u>54,986</u>	<u>54,986</u>	<u>110,664</u>	<u>55,678</u>
EXPENDITURES:				
Current				
<i>Public safety</i>	54,438	54,438	54,476	(38)
<i>Total expenditures</i>	<u>54,438</u>	<u>54,438</u>	<u>54,476</u>	<u>(38)</u>
EXCESS REVENUES OR (EXPENDITURES)	<u>548</u>	<u>548</u>	<u>56,188</u>	<u>55,640</u>
OTHER FINANCING SOURCES/(USES):				
<i>Sale of city property</i>	-	-	-	-
<i>Total other financing sources/(uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u>\$ 548</u>	<u>\$ 548</u>	56,188	<u>\$ 55,640</u>
FUND BALANCE - Beginning			<u>75,418</u>	
FUND BALANCE - Ending			<u>\$ 131,606</u>	

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Designated Nonmajor Special Revenue

EIDC Revolving Loan	This fund accounts for the activities of the City's commercial small business development loan program. The balances in this fund have been designated by the City Council for future small business loans. The program is managed by the Eastern Idaho Development Commission.
CDR Loan	The City's revolving residential rehabilitation loan program is accounted for in this fund. The balances in the fund have been designated by the City Council for future rehabilitation loans. Revenue is provided by repayment of existing loans.
Zoo Animal	Admission fees to the Zoo and donations to the Zoo are accounted for in this fund. The City Council has reserved the fund balance for zoo improvements.
Chief Theater	Insurance proceeds that were restitution for the destruction of the Chief Theater by fire are accounted for in this fund. The City Council has designated the fund balance for performing arts development in the City.
Hill-Vu Settlement	This fund accounts for the judicially mandated settlement payments to attorneys and water users as outlined in the settlement.
Property Abatement	This fund accounts for the activity related to property code enforcement and is funded with 2% of the building permit fees and code enforcement fines.
Facade Loan	This fund accounts for the activities of the City's facade loan program. Revenue for this fund is provided by the repayment of loans and the City Council has reserved the balance for future loans.

CITY OF POCA TELLO

NONMAJOR DESIGNATED SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEETAS OF SEPTEMBER 30, 2021
With comparative total as of September 30, 2020

	Chief Theater Fund	Hill-Vu Settlement Fund	EIDC Revolving Loan Fund	CDR Loan Fund	Zoo Animal Fund
ASSETS:					
Cash	\$ 52,514	\$ 5	\$ 169,887	\$ 45,298	\$ -
Receivables:					
<i>Accounts receivable</i>	-	-	-	-	-
<i>Mortgages and loans</i>	-	-	623,046	38,413	-
<i>Total assets</i>	<u>\$ 52,514</u>	<u>\$ 5</u>	<u>\$ 792,933</u>	<u>\$ 83,711</u>	<u>\$ -</u>
LIABILITIES:					
Accounts payable	\$ 352	\$ -	\$ -	\$ -	\$ 522
<i>Total liabilities</i>	<u>352</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>522</u>
DEFERRED INFLOW OF RESOURCES:					
Unavailable revenue-accounts and loans receivable	-	-	623,046	38,413	-
<i>Totals deferred inflow of resources</i>	<u>-</u>	<u>-</u>	<u>623,046</u>	<u>38,413</u>	<u>-</u>
FUND BALANCE:					
Committed - special revenue	52,162	5	169,887	45,298	(522)
<i>Total fund balance</i>	<u>52,162</u>	<u>5</u>	<u>169,887</u>	<u>45,298</u>	<u>(522)</u>
Total liabilities, deferred inflows, and fund balance	<u>\$ 52,514</u>	<u>\$ 5</u>	<u>\$ 792,933</u>	<u>\$ 83,711</u>	<u>\$ -</u>



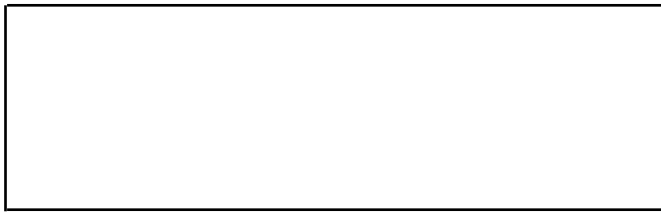
Facade Loan Fund	Property Abatement Fund	2021 Totals	2020 Totals
\$ 70,569	\$ 166,741	\$ 505,014	\$ 1,497,679
-	15,353	15,353	15,353
<u>42,303</u>	<u>-</u>	<u>703,762</u>	<u>703,762</u>
<u>\$ 112,872</u>	<u>\$ 182,094</u>	<u>\$ 1,224,129</u>	<u>\$ 2,216,794</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 874</u>	<u>\$ 4,138</u>
<u>-</u>	<u>-</u>	<u>874</u>	<u>4,138</u>
<u>42,303</u>	<u>15,353</u>	<u>719,115</u>	<u>719,115</u>
<u>42,303</u>	<u>15,353</u>	<u>719,115</u>	<u>719,115</u>
<u>70,569</u>	<u>166,741</u>	<u>504,140</u>	<u>1,493,541</u>
<u>70,569</u>	<u>166,741</u>	<u>504,140</u>	<u>1,493,541</u>
<u>\$ 112,872</u>	<u>\$ 182,094</u>	<u>\$ 1,224,129</u>	<u>\$ 2,216,794</u>

CITY OF POCA TELLO

NONMAJOR DESIGNATED SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

FOR THE YEAR ENDED SEPTEMBER 30, 2021
With comparative total for the year ended September 30, 2020

	<u>Chief Theater Fund</u>	<u>Hill-Vu Settlement Fund</u>	<u>EIDC Revolving Loan Fund</u>	<u>CDR Loan Fund</u>	<u>Zoo Animal Fund</u>
REVENUES:					
Miscellaneous:					
<i>Principal payments received</i>	\$ -	\$ -	\$ 70,768	\$ -	\$ -
<i>Donations</i>	500	-	-	34,500	9
<i>Interest</i>	-	-	-	-	-
<i>Miscellaneous</i>	-	47,493	-	10,189	3,732
<i>Total miscellaneous</i>	<u>500</u>	<u>47,493</u>	<u>70,768</u>	<u>44,689</u>	<u>3,741</u>
<i>Total revenues</i>	<u>500</u>	<u>47,493</u>	<u>70,768</u>	<u>44,689</u>	<u>3,741</u>
EXPENDITURES:					
Current:					
<i>Economic development</i>	-	-	-	-	-
<i>General government</i>	-	-	-	-	-
<i>Cultural & recreational</i>	-	-	-	-	164,214
<i>Community services</i>	9,398	-	-	91,012	-
<i>Total current</i>	<u>9,398</u>	<u>-</u>	<u>-</u>	<u>91,012</u>	<u>164,214</u>
Capital outlay	-	-	-	-	-
<i>Total expenditures</i>	<u>9,398</u>	<u>-</u>	<u>-</u>	<u>91,012</u>	<u>164,214</u>
EXCESS REVENUES OR (EXPENDITURES)	(8,898)	47,493	70,768	(46,323)	(160,473)
OTHER FINANCING SOURCES/(USES):					
Transfers in	-	-	-	-	-
Transfers out	-	(910,841)	-	-	-
<i>Total other financing sources/(uses)</i>	<u>-</u>	<u>(910,841)</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	(8,898)	(863,348)	70,768	(46,323)	(160,473)
FUND BALANCE - Beginning	<u>61,060</u>	<u>863,353</u>	<u>99,119</u>	<u>91,621</u>	<u>159,951</u>
FUND BALANCE - Ending	<u>\$ 52,162</u>	<u>\$ 5</u>	<u>\$ 169,887</u>	<u>\$ 45,298</u>	<u>\$ (522)</u>



<u>Facade Loan Fund</u>	<u>Property Abatement Fund</u>	<u>2021 Totals</u>	<u>2020 Totals</u>
\$ -	\$ -	\$ 70,768	\$ 60,825
-	-	35,009	154,138
-	-	-	29,149
-	19,963	81,377	17,463
-	19,963	187,154	261,575
-	19,963	187,154	261,575
-	-	-	28,338
-	-	-	3,636,647
-	-	164,214	36,565
925	165	101,500	12,416
925	165	265,714	3,713,966
-	-	-	-
925	165	265,714	3,713,966
(925)	19,798	(78,560)	(3,452,391)
-	-	-	-
-	-	(910,841)	-
-	-	(910,841)	-
(925)	19,798	(989,401)	(3,452,391)
71,494	146,943	1,493,541	4,945,932
\$ <u>70,569</u>	\$ <u>166,741</u>	\$ <u>504,140</u>	\$ <u>1,493,541</u>

CITY OF POCA TELLO

CHIEF THEATRE SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Budgeted Amounts Original	Budgeted Amounts Final	Actual Amounts	Variance With Final Budget
REVENUES:				
<i>Miscellaneous</i>				
<i>Donations</i>	\$ -	\$ -	\$ 500	\$ 500
<i>Total revenues</i>	<u>-</u>	<u>-</u>	<u>500</u>	<u>500</u>
EXPENDITURES:				
Current				
<i>Community service</i>	10,638	10,638	9,398	1,240
<i>Total expenditures</i>	<u>10,638</u>	<u>10,638</u>	<u>9,398</u>	<u>1,240</u>
NET CHANGE IN FUND BALANCE	<u>\$ (10,638)</u>	<u>\$ (10,638)</u>	(8,898)	<u>\$ 1,740</u>
FUND BALANCE - Beginning			<u>61,060</u>	
FUND BALANCE - Ending			<u>\$ 52,162</u>	

CITY OF POCA TELLO

HILL-VU SETTLEMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2021

	<u>Budgeted Amounts Original</u>	<u>Budgeted Budgeted Amounts Final</u>	<u>Actual Amounts</u>	<u>Variance With Budget</u>
REVENUES:				
<i>Miscellaneous</i>	- \$	- \$	47,493 \$	47,493
<i>Total revenues</i>	<u>-</u>	<u>-</u>	<u>47,493</u>	<u>47,493</u>
EXPENDITURES:				
Current				
<i>Community services</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Total expenditures</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS REVENUES OR (EXPENDITURES)	<u>-</u>	<u>-</u>	<u>47,493</u>	<u>47,493</u>
OTHER FINANCING SOURCES/(USES):				
Operating transfers out	<u>-</u>	<u>(925,000)</u>	<u>(910,841)</u>	<u>14,159</u>
<i>Total other financing sources/(uses)</i>	<u>-</u>	<u>(925,000)</u>	<u>(910,841)</u>	<u>14,159</u>
NET CHANGE IN FUND BALANCE	<u>- \$</u>	<u>(925,000)</u>	<u>(863,348) \$</u>	<u>61,652</u>
FUND BALANCE - Beginning			<u>863,353</u>	
FUND BALANCE - Ending			<u>\$ 5</u>	

CITY OF POCA TELLO

**EIDC REVOLVING LOAN SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL**

FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Budgeted Amounts Original and Final	Actual Amounts	Variance With Budget
REVENUES:			
Interest	\$ -	\$ -	\$ -
Miscellaneous:			
Loan payments received	264,850	70,768	(194,082)
Miscellaneous	-	-	-
<i>Total revenues</i>	<u>264,850</u>	<u>70,768</u>	<u>(194,082)</u>
EXPENDITURES:			
Current			
<i>Economic development</i>	<u>300,000</u>	-	300,000
<i>Total expenditures</i>	<u>300,000</u>	-	300,000
NET CHANGE IN FUND BALANCE	\$ <u>(35,150)</u>	70,768	\$ <u>105,918</u>
FUND BALANCE - Beginning		<u>99,119</u>	
FUND BALANCE - Ending		\$ <u>169,887</u>	

CITY OF POCA TELLO

CDR LOAN SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Budgeted Amounts Original and Final	Actual Amounts	Variance With Budget
REVENUES:			
Donations	\$ -	\$ 34,500	\$ 34,500
Miscellaneous	35,035	10,189	(24,846)
<i>Total revenues</i>	<u>35,035</u>	<u>44,689</u>	<u>9,654</u>
EXPENDITURES:			
Community service	80,409	91,012	(10,603)
Capital outlay	-	-	-
<i>Total expenditures</i>	<u>80,409</u>	<u>91,012</u>	<u>(10,603)</u>
EXCESS REVENUES OR (EXPENDITURES)	<u>(45,374)</u>	<u>(46,323)</u>	<u>(949)</u>
NET CHANGE IN FUND BALANCE	<u>\$ (45,374)</u>	<u>(46,323)</u>	<u>\$ (949)</u>
FUND BALANCE - Beginning		<u>91,621</u>	
FUND BALANCE - Ending		<u>\$ 45,298</u>	

CITY OF POCA TELLO

**ZOO ANIMAL AND EDUCATION SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL**

FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Budgeted Amounts	Budgeted Amounts Final	Actual Amounts	Variance With Budget
REVENUES:				
<i>Donations</i>	\$ 3,500	\$ 3,500	\$ 9	\$ (3,491)
<i>Miscellaneous</i>	-	-	3,732	3,732
<i>Total revenues</i>	<u>3,500</u>	<u>3,500</u>	<u>3,741</u>	<u>241</u>
EXPENDITURES:				
Current				
<i>Recreation</i>	76	76	164,214	(164,138)
<i>Total current</i>	<u>76</u>	<u>76</u>	<u>164,214</u>	<u>(164,138)</u>
Capital outlay	20,816	145,816	-	145,816
<i>Total expenditures</i>	<u>20,892</u>	<u>145,892</u>	<u>164,214</u>	<u>(18,322)</u>
EXCESS REVENUES OR (EXPENDITURES)	<u>(17,392)</u>	<u>(142,392)</u>	<u>(160,473)</u>	<u>(18,081)</u>
OTHER FINANCING SOURCES/(USES):				
<i>Transfers in</i>	-	-	-	-
<i>Total other financing sources/(uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u>\$ (17,392)</u>	<u>\$ (142,392)</u>	<u>(160,473)</u>	<u>\$ (18,081)</u>
FUND BALANCE - Beginning			<u>159,951</u>	
FUND BALANCE - Ending			<u>\$ (522)</u>	

CITY OF POCA TELLO

FACADE REVOLVING LOAN SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Budgeted Amounts Original and Final	Actual Amounts	Variance With Final Budget
REVENUES:			
Miscellaneous	\$ -	\$ -	\$ -
<i>Total revenues</i>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES:			
Current			
<i>Community services</i>	115,833	925	114,908
<i>Total expenditures</i>	<u>115,833</u>	<u>925</u>	<u>114,908</u>
NET CHANGE IN FUND BALANCE	<u>\$ (115,833)</u>	(925)	<u>\$ 114,908</u>
FUND BALANCE - Beginning		<u>71,494</u>	
FUND BALANCE - Ending		<u>\$ 70,569</u>	

CITY OF POCA TELLO

PROPERTY ABATEMENT SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Budgeted Amounts Original and Final	Actual Amounts	Variance With Budget
REVENUES:			
<i>Miscellaneous</i>	15,000	19,963	4,963
<i>Total revenues</i>	<u>\$ 15,000</u>	<u>\$ 19,963</u>	<u>\$ 4,963</u>
EXPENDITURES:			
Current			
<i>Community services</i>	115,833	165	115,668
<i>Total expenditures</i>	<u>115,833</u>	<u>165</u>	<u>115,668</u>
NET CHANGE IN FUND BALANCE	<u>\$ (100,833)</u>	19,798	<u>\$ 120,631</u>
FUND BALANCE - Beginning		<u>146,943</u>	
FUND BALANCE - Ending		<u>\$ 166,741</u>	

Nonmajor Debt Service Fund

To account for the accumulation and expenditure of funds specified by City ordinance or Bond Covenant provisions to be used for debt service payments.

CITY OF POCA TELLO

NONMAJOR DEBT SERVICE FUND
BALANCE SHEET

AS OF SEPTEMBER 30, 2021
With comparative total as of September 30, 2020

	2021 Totals	2020 Totals
ASSETS:		
Cash	\$ 53,183	\$ 51,975
Receivables:		
<i>Property taxes</i>	2,813	16,185
<i>Total assets</i>	<u>\$ 55,996</u>	<u>\$ 68,160</u>
LIABILITIES:		
Due to other funds	\$ -	\$ -
<i>Total liabilities</i>	<u>-</u>	<u>-</u>
DEFERRED INFLOW OF RESOURCES:		
Unavailable revenue-property taxes	2,693	5,780
<i>Totals deferred inflow of resources</i>	<u>2,693</u>	<u>5,780</u>
FUND BALANCE:		
Committed - Debt service	53,303	62,380
<i>Total reserves</i>	<u>53,303</u>	<u>62,380</u>
<i>Total liabilities, deferred inflow of resources, and reserves</i>	<u>\$ 55,996</u>	<u>\$ 68,160</u>

CITY OF POCA TELLO

**NONMAJOR DEBT SERVICE FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**

**FOR THE YEAR ENDED SEPTEMBER 30, 2021
With comparative total for the year ended September 30, 2020**

	<u>2021 Totals</u>	<u>2020 Totals</u>
REVENUES:		
Property taxes	\$ 218,408	\$ 240,552
Interest	1	86
<i>Total revenues</i>	<u>218,409</u>	<u>240,638</u>
EXPENDITURES:		
Current:		
<i>General government</i>	5,936	7,229
Debt Service:		
<i>Principal</i>	185,000	180,000
<i>Interest</i>	35,550	39,200
<i>Trustee fees</i>	1,000	1,000
<i>Total debt service</i>	<u>221,550</u>	<u>220,200</u>
<i>Total expenditures</i>	<u>227,486</u>	<u>227,429</u>
 NET CHANGE IN FUND BALANCE	 (9,077)	 13,209
 FUND BALANCE - RESERVED FOR DEBT SERVICE - Beginning	 <u>62,380</u>	 <u>49,171</u>
 FUND BALANCE - RESERVED FOR DEBT SERVICE - Ending	 <u><u>\$ 53,303</u></u>	 <u><u>\$ 62,380</u></u>

CITY OF POCA TELLO

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GAAP BASIS
DEBT SERVICE FUND**

FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Budgeted Amounts Original and Final	Actual Amounts	Variance With Budget
REVENUES:			
Property taxes	\$ 227,894	\$ 218,408	\$ (9,486)
Interest	-	1	1
<i>Total revenues</i>	<u>227,894</u>	<u>218,409</u>	<u>(9,485)</u>
EXPENDITURES:			
Current			
<i>Interfund charges</i>	<u>6,425</u>	<u>5,936</u>	<u>489</u>
<i>Total current</i>	<u>6,425</u>	<u>5,936</u>	<u>489</u>
Debt Service			
<i>Principal</i>	185,000	185,000	-
<i>Interest</i>	35,550	35,550	-
<i>Trustee fees</i>	<u>919</u>	<u>1,000</u>	<u>(81)</u>
<i>Total debt service</i>	<u>221,469</u>	<u>221,550</u>	<u>(81)</u>
<i>Total expenditures</i>	<u>227,894</u>	<u>227,486</u>	<u>408</u>
NET CHANGE IN FUND BALANCE	\$ <u>-</u>	(9,077)	\$ <u>(9,077)</u>
FUND BALANCE - Beginning		<u>62,380</u>	
FUND BALANCE - Ending		\$ <u>53,303</u>	

NONMAJOR CAPITAL IMPROVEMENT FUNDS

To account for accumulation and expenditure of funds specified by City ordinance or Federal or State law to be used for various capital expenditures.

Financing is primarily provided through various State and Federal grants. Use of these funds is restricted and must be accounted for in a separate fund.

Street Federal Projects Fund	The construction costs of various street projects are accounted for in this fund. Funding is generally provided by State and Federal grants.
Street Improvement Fund	The construction costs of various street projects are accounted for in this fund. Funding is generally provided by transfers from the Street Fund.
Airport Improvement Fund	The costs of various airport improvement projects are accounted for in this fund. Funding is provided by Federal grants.
Fire Apparatus Capital Fund	This fund accumulates monies for the purchase of fire apparatus which requires long term planning.
Building Renovation Fund	This fund accumulates monies for major building renovations for the city facilities .
Street Capital Fund	This fund accumulates monies for the purchase of street equipment for the Street Department.

**NONMAJOR CAPITAL IMPROVEMENT FUNDS
COMBINING BALANCE SHEET**

**AS OF SEPTEMBER 30, 2021
With comparative total as of September 30, 2020**

	Street Federal Projects Fund	Street Improvement Fund	Airport Improvement Fund
ASSETS:			
Cash	\$ 918,300	\$ 2	\$ 72,185
Accounts receivable	4,325	-	17,027
Due from other funds	-	-	-
Grants receivable	-	-	146,099
<i>Total assets</i>	<u>\$ 922,625</u>	<u>\$ 2</u>	<u>\$ 235,311</u>
LIABILITIES:			
Accounts payable	\$ 4,325	\$ -	\$ 48,207
Due to other funds	-	-	-
<i>Total liabilities</i>	<u>4,325</u>	<u>-</u>	<u>48,207</u>
DEFERRED INFLOW OF RESOURCES:			
Unavailable revenue-accounts and loans receivable	-	-	-
<i>Totals deferred inflow of resources</i>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE:			
Restricted - Capital improvements	-	-	187,104
Committed - Capital improvements	-	2	-
Unassigned - Capital improvements	918,300	-	-
<i>Fund balance</i>	<u>918,300</u>	<u>2</u>	<u>187,104</u>
Total liabilities, deferred inflow of resources, and fund balance	<u>\$ 922,625</u>	<u>\$ 2</u>	<u>\$ 235,311</u>



<u>Fire Apparatus Capital Fund</u>	<u>Building Renovation Fund</u>	<u>Street Capital Fund</u>	<u>2021 Totals</u>	<u>2020 Totals</u>
\$ 249,240	\$ 245,275	\$ 227,402	\$ 1,712,404	\$ 1,108,753
-	-	-	21,352	901,351
-	-	-	-	-
-	-	-	146,099	7,797
<u>\$ 249,240</u>	<u>\$ 245,275</u>	<u>\$ 227,402</u>	<u>\$ 1,879,855</u>	<u>\$ 2,017,901</u>
\$ -	\$ -	\$ -	\$ 52,532	\$ 14,126
-	-	-	-	750,000
-	-	-	52,532	764,126
-	-	-	-	287,294
-	-	-	-	287,294
-	-	-	187,104	249,809
249,240	245,275	227,402	721,919	680,923
-	-	-	918,300	35,749
<u>249,240</u>	<u>245,275</u>	<u>227,402</u>	<u>1,827,323</u>	<u>966,481</u>
<u>\$ 249,240</u>	<u>\$ 245,275</u>	<u>\$ 227,402</u>	<u>\$ 1,879,855</u>	<u>\$ 2,017,901</u>

CITY OF POCA TELLO

**NONMAJOR CAPITAL IMPROVEMENT FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**

**FOR THE YEAR ENDED SEPTEMBER 30, 2021
With comparative total for the year ended September 30, 2020**

	Street Federal Projects Fund	Street Improvement Fund	Airport Improvement Fund
REVENUES:			
Charges for services			
<i>Passenger facility charges</i>	\$ -	\$ -	\$ 108,715
Intergovernmental			
<i>Grants</i>	-	-	565,446
Miscellaneous			
<i>Refunds and reimbursements</i>	187,397	-	180,303
<i>Rentals and leases</i>	-	-	-
<i>Donations</i>	-	-	-
<i>Total miscellaneous</i>	<u>187,397</u>	<u>-</u>	<u>180,303</u>
<i>Total revenues</i>	<u>187,397</u>	<u>-</u>	<u>854,464</u>
EXPENDITURES:			
Current:			
<i>Airport</i>	-	-	49,411
<i>General government</i>	-	-	-
<i>Streets and highways</i>	21,399	-	-
<i>Total current</i>	<u>21,399</u>	<u>-</u>	<u>49,411</u>
Capital outlay	<u>126,128</u>	<u>-</u>	<u>867,758</u>
<i>Total expenditures</i>	<u>147,527</u>	<u>-</u>	<u>917,169</u>
EXCESS REVENUES OR (EXPENDITURES)	39,870	-	(62,705)
OTHER FINANCING SOURCES/(USES):			
Transfers in	<u>842,681</u>	<u>-</u>	<u>-</u>
<i>Total other financing sources/(uses)</i>	<u>842,681</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	882,551	-	(62,705)
FUND BALANCE - Beginning	<u>35,749</u>	<u>2</u>	<u>249,809</u>
FUND BALANCE - Ending	\$ <u>918,300</u>	\$ <u>2</u>	\$ <u>187,104</u>



Fire Apparatus Capital Fund	Building Renovation Fund	Street Capital Fund	2020 Totals	2020 Totals
\$ -	\$ -	\$ -	\$ 108,715	\$ 95,783
-	-	-	565,446	6,422,099
-	-	-	367,700	51,281
-	41,027	-	41,027	41,016
-	-	-	-	-
-	41,027	-	408,727	92,297
-	41,027	-	1,082,888	6,610,179
-	-	-	49,411	5,739
31	-	-	31	164
-	-	-	21,399	12,792
31	-	-	70,841	18,695
-	-	-	993,886	6,284,392
31	-	-	1,064,727	6,303,087
(31)	41,027	-	18,161	307,092
-	-	-	842,681	342,681
-	-	-	842,681	342,681
(31)	41,027	-	860,842	649,773
249,271	204,248	227,402	966,481	316,708
\$ 249,240	\$ 245,275	\$ 227,402	\$ 1,827,323	\$ 966,481

CITY OF POCA TELLO

**STREET FEDERAL PROJECTS CAPITAL IMPROVEMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL**

FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Budgeted Amounts Original	Budgeted Amounts Final	Actual Amounts	Variance With Final Budget
REVENUES:				
Grants	\$ -	\$ -	\$ -	\$ -
Miscellaneous				
<i>Refunds and reimbursements</i>	-	-	187,397	187,397
<i>Total revenues</i>	-	-	187,397	187,397
EXPENDITURES:				
Current				
<i>Streets and highways</i>	140,665	140,665	21,399	119,266
<i>Total current</i>	140,665	140,665	21,399	119,266
Capital outlay	212,389	1,018,566	126,128	892,438
<i>Total expenditures</i>	353,054	1,159,231	147,527	1,011,704
EXCESS REVENUES OR (EXPENDITURES)	(353,054)	(1,159,231)	39,870	1,199,101
OTHER FINANCING SOURCES/(USES)				
Transfers in	592,681	592,681	842,681	250,000
<i>Total other financing sources/(uses)</i>	592,681	592,681	842,681	250,000
NET CHANGE IN FUND BALANCE	\$ <u>239,627</u>	\$ <u>(566,550)</u>	882,551	\$ <u>1,449,101</u>
FUND BALANCE - Beginning			35,749	
FUND BALANCE - Ending			\$ <u>918,300</u>	

CITY OF POCA TELLO

**STREET IMPROVEMENT CAPITAL IMPROVEMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL**

FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Budgeted Amounts Original and Final	Actual Amounts	Variance With Budget
REVENUES			
Miscellaneous			
<i>Donations</i>	\$ -	\$ -	\$ -
<i>Total revenues</i>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES:			
Current:			
<i>Streets and highways</i>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Total Current</i>	<u>-</u>	<u>-</u>	<u>-</u>
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>
<i>Total expenditures</i>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS REVENUES OR (EXPENDITURES):	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES/(USES):			
Transfers in	<u>-</u>	<u>-</u>	<u>-</u>
<i>Total other financing sources/(uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	\$ <u>-</u>	-	\$ <u>-</u>
FUND BALANCE - Beginning		<u>2</u>	
FUND BALANCE - Ending		\$ <u><u>2</u></u>	

CITY OF POCA TELLO

**AIRPORT IMPROVEMENT CAPITAL IMPROVEMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL**

FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Budgeted Amounts Original	Budgeted Amounts Final	Actual Amounts	Variance With Final Budget
REVENUES:				
Passenger facility charges	\$ 140,000	\$ 140,000	\$ 108,715	\$ (31,285)
Reimbursements	2,500,000	2,500,000	180,303	(2,319,697)
Intergovernmental				
<i>Grants</i>	3,458,000	3,458,000	565,446	(2,892,554)
<i>Total revenues</i>	<u>6,098,000</u>	<u>6,098,000</u>	<u>854,464</u>	<u>(5,243,536)</u>
EXPENDITURES:				
Current:				
<i>Airport</i>	500,000	500,000	49,411	450,589
<i>Total current</i>	<u>500,000</u>	<u>500,000</u>	<u>49,411</u>	<u>450,589</u>
Capital outlay	5,598,000	5,598,000	867,758	4,730,242
<i>Total expenditures</i>	<u>6,098,000</u>	<u>6,098,000</u>	<u>917,169</u>	<u>5,180,831</u>
NET CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	(62,705)	<u>\$ (62,705)</u>
FUND BALANCE - Beginning			<u>249,809</u>	
FUND BALANCE - Ending			<u>\$ 187,104</u>	

CITY OF POCA TELLO

FIRE APPARATUS CAPITAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Budgeted Amounts Original and Final	Actual Amounts	Variance With Final Budget
REVENUES:			
<i>Total revenues</i>	\$ -	\$ -	\$ -
EXPENDITURES:			
Current:			
<i>General government</i>	-	-	-
<i>Total expenditures</i>	33	31	2
EXCESS REVENUES OR (EXPENDITURES)	(33)	(31)	2
OTHER FINANCING SOURCES/(USES)			
Transfers in	-	-	-
Transfers out	-	-	-
<i>Total other financing sources/(uses)</i>	-	-	-
NET CHANGE IN FUND BALANCE	\$ (33)	(31)	\$ 2
FUND BALANCE - Beginning		249,271	
FUND BALANCE - Ending		\$ 249,240	

CITY OF POCA TELLO

BUILDING RENOVATION FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Budgeted Amounts Original and Final	Actual Amounts	Variance With Final Budget
REVENUES:			
<i>Rentals and leases</i>	\$ 35,880	\$ 41,027	\$ 5,147
<i>Total revenues</i>	<u>35,880</u>	<u>41,027</u>	<u>5,147</u>
EXPENDITURES:			
Current:			
<i>General government</i>	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	\$ <u>35,880</u>	41,027	\$ <u>5,147</u>
FUND BALANCE - Beginning		<u>204,248</u>	
FUND BALANCE - Ending		<u>\$ 245,275</u>	

CITY OF POCATELLO

STREET CAPITAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Budgeted Amounts Original and Final	Actual Amounts	Variance With Final Budget
REVENUES:			
<i>Total revenues</i>	\$ -	\$ -	\$ -
EXPENDITURES:			
Capital outlay	-	-	-
<i>Total expenditures</i>	-	-	-
EXCESS REVENUES OR (EXPENDITURES)	-	-	-
OTHER FINANCING SOURCES/(USES)			
Transfers in	-	-	-
<i>Total other financing sources/(uses)</i>	-	-	-
NET CHANGE IN FUND BALANCE	\$ -	-	\$ -
FUND BALANCE - Beginning		227,402	
FUND BALANCE - Ending		\$ 227,402	

Proprietary Funds

Enterprise Funds

Schedule of Revenue, Expenses and Changes in Net Position
Budget to Actual

Internal Service Funds

Combining Statement of Net Position
Combining Statement of Activities
Schedules of Revenues and Expenses
Budget to Actual

Fiduciary Funds

Pension Trust Fund

Schedule of Revenue, Expenses and Changes in Net Position
Budget to Actual

CITY OF POCA TELLO

PROPRIETARY FUNDS - SANITATION FUND
SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Budgeted Amounts Original	Budgeted Amounts Final	Actual Amounts	Variance with Budget
OPERATING REVENUES:				
Utility bill revenue	\$ 8,760,711	\$ 8,760,711	\$ 9,230,802	\$ 470,091
Rentals and collections	332,394	332,394	435,362	102,968
Miscellaneous	2,300	2,300	59,938	57,638
<i>Total operating revenues</i>	<u>9,095,405</u>	<u>9,095,405</u>	<u>9,726,102</u>	<u>630,697</u>
OPERATING EXPENSES:				
Personnel services and benefits	3,051,944	3,051,944	2,991,323	60,621
Supplies	929,500	929,500	1,369,954	(440,454)
Professional services	50,500	50,500	63,241	(12,741)
Utilities	2,156,169	2,156,169	1,704,022	452,147
Other services	28,336	28,336	18,278	10,058
Interfund charges	2,152,026	2,152,026	2,298,531	(146,505)
<i>Total operating expenses</i>	<u>8,368,475</u>	<u>8,368,475</u>	<u>8,445,349</u>	<u>(76,874)</u>
OPERATING INCOME	726,930	726,930	1,280,753	553,823
NONOPERATING REVENUES OR (EXPENSES):				
Capital outlay	(848,500)	(848,500)	(904,006)	(55,506)
<i>Total nonoperating revenues or (expenses)</i>	<u>(848,500)</u>	<u>(848,500)</u>	<u>(904,006)</u>	<u>(55,506)</u>
NET INCOME/(LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	(121,570)	(121,570)	376,747	498,317
Transfers out	(29,852)	(29,852)	(29,852)	-
CHANGE IN NET POSITION	<u>\$ (151,422)</u>	<u>\$ (151,422)</u>	346,895	<u>\$ 498,317</u>
TOTAL NET POSITION - beginning			13,696,663	
Partial GAAP accrual adjustments				
<i>Depreciation</i>			(946,864)	
<i>Pension expense</i>			368,621	
<i>Capital purchases</i>			904,006	
TOTAL NET POSITION - ending			<u>\$ 14,369,321</u>	

CITY OF POCA TELLO

PROPRIETARY FUND- WATER FUND
SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Budgeted Amounts Original	Budgeted Amounts Final	Actual Amounts	Variance with Final Budget
OPERATING REVENUES:				
Service charges	\$ 14,367,886	\$ 14,367,886	\$ 15,579,608	\$ 1,211,722
Rentals and collections	387,000	387,000	92,122	(294,878)
Miscellaneous	17,460	17,460	21,929	4,469
<i>Total operating revenues</i>	<u>14,772,346</u>	<u>14,772,346</u>	<u>15,693,659</u>	<u>921,313</u>
OPERATING EXPENSES:				
Personnel services and benefits	3,723,267	3,723,267	2,955,546	767,721
Supplies	854,600	854,600	814,586	40,014
Professional services	778,740	778,740	846,462	(67,722)
Utilities	1,224,974	1,224,974	946,194	278,780
Other services	329,651	329,651	302,543	27,108
Interfund charges	2,437,119	2,437,119	2,219,883	217,236
<i>Total operating expenses</i>	<u>9,348,351</u>	<u>9,348,351</u>	<u>8,085,214</u>	<u>1,263,137</u>
OPERATING INCOME	5,423,995	5,423,995	7,608,445	2,184,450
NONOPERATING REVENUES OR (EXPENSES):				
Sale of city property	-	-	-	-
Interest income	2,000	2,000	1,555	(445)
Debt service				
<i>Principal</i>	(479,743)	(479,743)	(469,743)	10,000
<i>Interest</i>	(138,708)	(138,708)	(157,941)	(19,233)
Capital outlay	(11,893,239)	(11,893,239)	(7,284,615)	4,608,624
<i>Total nonoperating revenues or (expenses)</i>	<u>(12,509,690)</u>	<u>(12,509,690)</u>	<u>(7,910,744)</u>	<u>4,598,946</u>
NET INCOME/(LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	(7,085,695)	(7,085,695)	(302,299)	6,783,396
Transfers in	614,732	614,732	629,161	14,429
Transfers out	(646,822)	(646,822)	(661,251)	(14,429)
CHANGE IN NET POSITION	<u>\$ (7,117,785)</u>	<u>\$ (7,117,785)</u>	<u>(334,389)</u>	<u>\$ 6,783,396</u>
TOTAL NET POSITION - beginning			67,727,486	
Partial GAAP accrual adjustments				
<i>Principal paid on debt</i>			469,743	
<i>Pension expense</i>			469,952	
<i>Capital acquisitions</i>			7,284,615	
<i>Loss on disposal of asset</i>			-	
<i>Depreciation</i>			(1,309,872)	
<i>Developer contributions</i>			5,631,063	
TOTAL NET POSITION - ending			<u>\$ 79,938,598</u>	

CITY OF POCA TELLO

PROPRIETARY FUND - ENVIRONMENTAL POLLUTION CONTROL FUND
SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Budgeted Amounts Original	Budgeted Amounts Final	Actual Amounts	Variance with Budget
OPERATING REVENUES:				
Service charges	\$ 11,992,727	\$ 11,992,727	\$ 14,483,119	\$ 2,490,392
Rental and leases	100,000	100,000	116,748	16,748
Miscellaneous	3,000	3,000	10,811	7,811
<i>Total operating revenues</i>	<u>12,095,727</u>	<u>12,095,727</u>	<u>14,610,678</u>	<u>2,514,951</u>
OPERATING EXPENSES:				
Personnel services	2,490,942	2,490,942	2,357,643	133,299
Supplies	1,022,897	1,022,897	918,230	104,667
Professional services	375,292	495,632	291,206	204,426
Utilities	760,113	760,113	644,440	115,673
Other services	943,683	943,683	512,880	430,803
Interfund charges	1,935,346	1,935,346	1,913,890	21,456
<i>Total operating expenses</i>	<u>7,528,273</u>	<u>7,648,613</u>	<u>6,638,289</u>	<u>1,010,324</u>
OPERATING INCOME	4,567,454	4,447,114	7,972,389	3,525,275
NONOPERATING REVENUES OR (EXPENSES):				
Sale of city property	-	-	-	-
Interest income	-	-	14	14
Capital outlay	(2,645,000)	(2,968,469)	(1,104,034)	1,864,435
Debt service				
<i>Principal</i>	(2,115,826)	(2,115,826)	(2,105,000)	10,826
<i>Interest</i>	(896,888)	(896,888)	(655,050)	241,838
<i>Total nonoperating revenues or (expenses)</i>	<u>(5,657,714)</u>	<u>(5,981,183)</u>	<u>(3,864,070)</u>	<u>2,117,113</u>
NET INCOME/(LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	(1,090,260)	(1,534,069)	4,108,319	5,642,388
Transfers in	5,731,759	5,731,759	5,781,941	50,182
Transfers out	<u>(5,760,242)</u>	<u>(5,760,242)</u>	<u>(5,810,424)</u>	<u>(50,182)</u>
CHANGE IN NET POSITION	<u>\$ (1,118,743)</u>	<u>\$ (1,562,552)</u>	4,079,836	<u>\$ 5,642,388</u>
TOTAL NET POSITION - beginning			50,092,246	
Partial GAAP accrual adjustments				
<i>Capital acquisitions developer contribution</i>			293,680	
<i>Capital acquisitions</i>			1,104,034	
<i>Principal paid on debt</i>			2,105,000	
<i>Pension expense</i>			323,508	
<i>Depreciation expense</i>			(2,858,978)	
<i>Loss on disposal of asset</i>			-	
TOTAL NET POSITION - ending			<u>\$ 55,139,326</u>	

CITY OF POCA TELLO

PROPRIETARY FUND - AMBULANCE DISTRICT FUND
SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Budgeted Amounts Original	Budgeted Amounts Final	Actual Amounts	Variance with Final Budget
OPERATING REVENUES:				
Service charges	\$ 3,623,027	\$ 3,623,027	\$ 3,448,935	\$ (174,092)
Miscellaneous	-	-	124,455	124,455
<i>Total operating revenues</i>	<u>3,623,027</u>	<u>3,623,027</u>	<u>3,573,390</u>	<u>(49,637)</u>
OPERATING EXPENSES:				
Personnel services and benefits	2,916,836	3,178,686	3,392,833	(214,147)
Supplies	309,950	309,950	284,601	25,349
Professional services	46,905	46,905	59,887	(12,982)
Other services	103,164	103,164	116,986	(13,822)
Interfund charges	110,026	110,026	98,182	11,844
<i>Total operating expenses</i>	<u>3,486,881</u>	<u>3,748,731</u>	<u>3,952,489</u>	<u>(203,758)</u>
NET INCOME/(LOSS) BEFORE OTHER FINANCING SOURCES	<u>136,146</u>	<u>(125,704)</u>	<u>(379,099)</u>	<u>(253,395)</u>
Transfers in	-	-	399	399
Transfers out	<u>(13,744)</u>	<u>(13,744)</u>	<u>(13,744)</u>	<u>-</u>
CHANGE IN NET POSITION	<u>\$ 122,402</u>	<u>\$ (139,448)</u>	<u>(392,444)</u>	<u>\$ (252,996)</u>
TOTAL NET POSITION - beginning			2,960,736	
Partial GAAP accrual adjustments				
<i>Pension expense</i>			1,456,733	
TOTAL NET POSITION - ending			<u>\$ 4,025,025</u>	

INTERNAL SERVICE FUNDS

To account for those funds where the primary revenue source consists of charges to other funds for services rendered.

Computer Center	All funds and departments within the city pay an annual fee to the computer center for centralized computer facilities, hardware and software applications.
Utility Billing Fund	This fund provides billing and collections for the various utility funds of the city. Each utility pays one third of the cost of these operations.
Fleet Fund	This fund provides for centralized vehicle maintenance and purchasing to various departments of the city and evaluates methods to develop a more coordinated and consistent approach to managing the City's fleet assets.
Employee Wellness Fund	The accounts for the activities which facilitates the improvement of health and wellness for the city's employees.
Public Works Fund	The costs of operation of the Public Works Department are kept here. These costs are recovered by direct charges to the public works departments.
Education Benefits Fund	This fund accumulates monies for the execution of education benefits provided to employees by an accredited organization.
Retirement Payout Fund	Each fund transfers a portion of their payroll cost per year to this fund. When an employee retires monies are transferred from this fund to offset the cost of the retirement payoff of sick leave and vacation.
Worker's Insurance Fund	Each fund contributes to this fund based on the state rates for each job classification and the payroll paid under these classes. This fund can then pay the claims related to worker's injuries.
Fuel Fund	This fund provides billing and collections from the various departments of the city for their actual fuel expenditures as a result of operations.
Liability Insurance Fund	Each fund contributes to this fund based on their risk exposure and past usage. These proceeds are used to purchase liability insurance and pay for liability claims.

CITY OF POCA TELLO
COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2021
With comparative total as of September 30, 2020

	Computer Center Fund	Fleet Fund	Utility Billing Fund	Employee Wellness Fund	Public Works Fund
ASSETS:					
Current assets:					
Cash	\$ 735,193	\$ 680,375	\$ 1,427,308	\$ 174,294	\$ 211,922
Accounts receivable	-	-	209,010	-	-
Due from other funds	-	-	-	-	-
Prepaid expenses	27,862	-	3,500	-	-
<i>Total current assets</i>	<u>763,055</u>	<u>680,375</u>	<u>1,639,818</u>	<u>174,294</u>	<u>211,922</u>
Noncurrent assets					
<i>Investments</i>	-	-	-	-	-
Pension asset	12,560	13,649	14,841	-	6,629
Capital assets (net of accumulated depreciation)	84,336	68,324	42,586	-	41,656
<i>Total noncurrent assets</i>	<u>96,896</u>	<u>81,973</u>	<u>57,427</u>	<u>-</u>	<u>48,285</u>
<i>Total assets</i>	<u>859,951</u>	<u>762,348</u>	<u>1,697,245</u>	<u>174,294</u>	<u>260,207</u>
DEFERRED OUTFLOWS OF RESOURCES:					
Pensions	181,599	197,350	214,566	-	95,845
<i>Total deferred outflow of resources</i>	<u>181,599</u>	<u>197,350</u>	<u>214,566</u>	<u>-</u>	<u>95,845</u>
LIABILITIES:					
Current liabilities:					
Accounts payable	16,318	109,291	4,265	10	545
Claims and judgements	-	-	-	-	-
Utility deposits payable	-	-	1,218,532	-	-
Customer overpayments	-	-	167,761	-	-
Payroll and benefits payable	37,337	40,677	40,590	-	9,813
Compensated absences and benefits	38,239	17,865	32,065	-	9,813
Due to other funds	-	-	-	-	-
<i>Total current liabilities</i>	<u>91,894</u>	<u>167,833</u>	<u>1,463,213</u>	<u>10</u>	<u>20,171</u>
Noncurrent liabilities					
Other post employment benefits	-	-	-	-	-
Compensated absences and benefits	95,562	20,499	48,428	-	24,828
Pension liability	-	-	-	-	-
<i>Total noncurrent liabilities</i>	<u>95,562</u>	<u>20,499</u>	<u>48,428</u>	<u>-</u>	<u>24,828</u>
DEFERRED INFLOWS OF RESOURCES:					
Pensions	401,798	436,649	474,739	-	212,064
Unavailable revenue - property tax	-	-	-	-	-
<i>Total deferred inflow of resources</i>	<u>401,798</u>	<u>436,649</u>	<u>474,739</u>	<u>-</u>	<u>212,064</u>
NET POSITION:					
Net investment in capital assets	84,336	68,324	42,586	-	41,656
Restricted assets	-	-	-	-	-
Unrestricted	367,960	266,393	(117,155)	174,284	57,333
<i>Total net position</i>	<u>\$ 452,296</u>	<u>\$ 334,717</u>	<u>\$ (74,569)</u>	<u>\$ 174,284</u>	<u>\$ 98,989</u>



Fuel Fund	Worker's Insurance Fund	Education Benefits Fund	Retirement Payout Fund	Liability Insurance Fund	2021 Totals	2020 Totals
\$ 157,778	\$ 1,115,143	\$ 165,125	\$ 1,040,542	\$ 1,166,355	\$ 6,874,035	\$ 5,792,277
-	-	-	-	14,516	223,526	195,375
-	-	-	-	-	-	-
-	-	-	-	-	31,362	44,728
157,778	1,115,143	165,125	1,040,542	1,180,871	7,128,923	6,032,380
-	590,079	-	-	-	590,079	590,079
-	-	-	-	3,650	51,329	-
-	-	-	-	-	236,902	260,953
-	590,079	-	-	3,650	878,310	851,032
157,778	1,705,222	165,125	1,040,542	1,184,521	8,007,233	6,883,412
-	-	-	-	52,789	742,149	315,888
-	-	-	-	52,789	742,149	315,888
26,323	-	-	-	42	156,794	198,737
-	458,456	-	-	36,730	495,186	377,725
-	-	-	-	-	1,218,532	1,072,374
-	-	-	-	-	167,761	149,430
-	-	-	-	5,753	134,170	104,286
-	-	-	-	9,627	107,609	104,133
-	-	-	-	-	-	-
26,323	458,456	-	-	52,152	2,280,052	2,006,685
-	-	-	-	-	-	-
-	-	-	-	7,649	196,966	177,237
-	-	-	-	-	-	1,506,659
-	-	-	-	7,649	196,966	1,683,896
-	-	-	-	116,801	1,642,051	49,196
-	-	-	-	13,339	13,339	438
-	-	-	-	130,140	1,655,390	49,634
-	-	-	-	-	236,902	260,953
-	100,000	-	-	-	100,000	100,000
131,455	1,146,766	165,125	1,040,542	1,047,369	4,280,072	3,098,132
\$ 131,455	\$ 1,246,766	\$ 165,125	\$ 1,040,542	\$ 1,047,369	\$ 4,616,974	\$ 3,459,085

CITY OF POCA TELLO COMBINING STATEMENT OF REVENUE, EXPENSE AND CHANGES IN NET POSITION INTERNAL SERVICE FUNDS FOR THE YEAR ENDED SEPTEMBER 30, 2021 With comparative total for the year ended September 30, 2020

	Computer Center Fund	Fleet Fund	Utility Billing Fund	Employee Wellness Fund	Public Works Fund
OPERATING REVENUES:					
Service charges:					
<i>Other service charges</i>	\$ -	\$ -	\$ 150,069	\$ -	\$ -
<i>Interfund revenue</i>	1,410,040	2,165,834	1,272,099	89,764	308,782
<i>Total service charges</i>	<u>1,410,040</u>	<u>2,165,834</u>	<u>1,422,168</u>	<u>89,764</u>	<u>308,782</u>
Property tax	-	-	-	-	-
Miscellaneous:					
<i>Reimbursements</i>	18,798	-	252	-	-
<i>Total miscellaneous</i>	<u>18,798</u>	<u>-</u>	<u>252</u>	<u>-</u>	<u>-</u>
<i>Total operating revenues</i>	<u>1,428,838</u>	<u>2,165,834</u>	<u>1,422,420</u>	<u>89,764</u>	<u>308,782</u>
OPERATING EXPENSES:					
Services	1,350,392	1,829,641	1,279,230	83,111	233,335
Depreciation	16,616	13,984	13,222	-	8,872
<i>Total operating expenses</i>	<u>1,367,008</u>	<u>1,843,625</u>	<u>1,292,452</u>	<u>83,111</u>	<u>242,207</u>
OPERATING INCOME(LOSS)	<u>61,830</u>	<u>322,209</u>	<u>129,968</u>	<u>6,653</u>	<u>66,575</u>
NONOPERATING REVENUES OR (EXPENSES):					
Proceeds from sale of city assets	41	-	-	-	-
<i>Total nonoperating revenues or (expenses)</i>	<u>41</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET INCOME/(LOSS) BEFORE TRANSFERS	61,871	322,209	129,968	6,653	66,575
TRANSFERS:					
Transfers in	-	38,931	-	-	-
Transfers out	(2,388)	(3,283)	(2,884)	-	(667)
<i>Total transfers</i>	<u>(2,388)</u>	<u>35,648</u>	<u>(2,884)</u>	<u>-</u>	<u>(667)</u>
CHANGE IN NET POSITION	59,483	357,857	127,084	6,653	65,908
NET POSITION- Beginning of the year	392,813	(23,140)	(201,653)	167,631	33,081
NET POSITION - Ending of the year	<u>\$ 452,296</u>	<u>\$ 334,717</u>	<u>\$ (74,569)</u>	<u>\$ 174,284</u>	<u>\$ 98,989</u>



<u>Fuel Fund</u>	<u>Worker's Insurance Fund</u>	<u>Education Benefits Fund</u>	<u>Retirement Payout Fund</u>	<u>Liability Insurance Fund</u>	<u>2021 Totals</u>	<u>2020 Totals</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,069	\$ 147,128
<u>921,621</u>	<u>825,668</u>	<u>73,000</u>	<u>-</u>	<u>726,591</u>	<u>7,793,399</u>	<u>7,088,640</u>
<u>921,621</u>	<u>825,668</u>	<u>73,000</u>	<u>-</u>	<u>726,591</u>	<u>7,943,468</u>	<u>7,235,768</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>562,654</u>	<u>562,654</u>	<u>510,761</u>
<u>-</u>	<u>2,345</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>21,395</u>	<u>28,184</u>
<u>-</u>	<u>2,345</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>21,395</u>	<u>28,184</u>
<u>921,621</u>	<u>828,013</u>	<u>73,000</u>	<u>-</u>	<u>1,289,245</u>	<u>8,527,517</u>	<u>7,774,713</u>
 875,330	 731,135	 42,710	 -	 1,054,931	 7,479,815	 7,711,237
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>52,694</u>	<u>44,583</u>
<u>875,330</u>	<u>731,135</u>	<u>42,710</u>	<u>-</u>	<u>1,054,931</u>	<u>7,532,509</u>	<u>7,755,820</u>
<u>46,291</u>	<u>96,878</u>	<u>30,290</u>	<u>-</u>	<u>234,314</u>	<u>995,008</u>	<u>18,893</u>
 -	 -	 -	 -	 -	 41	 214
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>41</u>	<u>214</u>
 46,291	 96,878	 30,290	 -	 234,314	 995,049	 19,107
 -	 -	 -	 213,145	 -	 252,076	 299,105
<u>(38,931)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(41,083)</u>	<u>(89,236)</u>	<u>(201,659)</u>
<u>(38,931)</u>	<u>-</u>	<u>-</u>	<u>213,145</u>	<u>(41,083)</u>	<u>162,840</u>	<u>97,446</u>
 7,360	 96,878	 30,290	 213,145	 193,231	 1,157,889	 116,553
<u>124,095</u>	<u>1,149,888</u>	<u>134,835</u>	<u>827,397</u>	<u>854,138</u>	<u>3,459,085</u>	<u>3,342,532</u>
\$ <u>131,455</u>	\$ <u>1,246,766</u>	\$ <u>165,125</u>	\$ <u>1,040,542</u>	\$ <u>1,047,369</u>	\$ <u>4,616,974</u>	\$ <u>3,459,085</u>

<p>CITY OF POCA TELLO</p> <p>COMBINING STATEMENT OF CHANGES IN CASH FLOW</p> <p>INTERNAL SERVICE FUNDS</p> <p>FOR THE YEAR ENDED SEPTEMBER 30, 2021</p> <p>With comparative total as of September 30, 2020</p>

	Computer Center Fund	Fleet Fund	Utility Billing Fund	Employee Wellness Fund	Public Works Fund
CASH FLOWS FROM					
OPERATING ACTIVITIES:					
Cash received from users	\$ 1,432,338	\$ 2,166,079	\$ 1,387,539	\$ 89,764	\$ 308,807
Cash paid to suppliers	(1,394,899)	(1,900,174)	(1,239,135)	(88,696)	(274,468)
<i>Net cash provided (used) by</i>					
<i>operating activities</i>	<u>37,439</u>	<u>265,905</u>	<u>148,404</u>	<u>1,068</u>	<u>34,339</u>
CASH FLOWS FROM NONCAPITAL					
FINANCING ACTIVITIES:					
Transfer from other funds	-	38,931	-	-	-
Due from other funds	-	-	-	-	-
Transfers to other funds	(2,388)	(3,283)	(2,884)	-	(667)
<i>Net cash provided (used) by</i>					
<i>noncapital financing activities</i>	<u>(2,388)</u>	<u>35,648</u>	<u>(2,884)</u>	<u>-</u>	<u>(667)</u>
CASH FLOWS FROM INVESTING					
ACTIVITIES:					
Proceeds from sale of city assets	40	-	-	-	-
<i>Total cash flows provided (used) by</i>					
<i>investing activities</i>	<u>40</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
CASH FLOWS FROM					
CAPITAL AND RELATED					
FINANCING ACTIVITIES					
Purchase of capital assets	-	-	(28,643)	-	-
NET INCREASE/(DECREASE) IN CASH:	35,091	301,553	116,877	1,068	33,672
CASH - beginning balance	<u>700,102</u>	<u>378,822</u>	<u>1,310,431</u>	<u>173,226</u>	<u>178,250</u>
Cash - ending balance	<u>\$ 735,193</u>	<u>\$ 680,375</u>	<u>\$ 1,427,308</u>	<u>\$ 174,294</u>	<u>\$ 211,922</u>



<u>Fuel Fund</u>	<u>Worker's Insurance Fund</u>	<u>Education Benefits Fund</u>	<u>Retirement Payout Fund</u>	<u>Liability Insurance Fund</u>	<u>2021 Totals</u>	<u>2020 Totals</u>
\$ 921,621 <u>(864,692)</u>	\$ 829,654 <u>(683,235)</u>	\$ 73,000 <u>(42,710)</u>	\$ - <u>-</u>	\$ 1,303,620 <u>(1,076,892)</u>	\$ 8,512,422 <u>(7,564,901)</u>	\$ 7,651,486 <u>(6,852,026)</u>
<u>56,929</u>	<u>146,419</u>	<u>30,290</u>	<u>-</u>	<u>226,728</u>	<u>947,521</u>	<u>799,460</u>
-	-	-	213,145	-	252,076	299,105
-	-	-	-	-	-	106,000
<u>(38,931)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(41,083)</u>	<u>(89,236)</u>	<u>(201,659)</u>
<u>(38,931)</u>	<u>-</u>	<u>-</u>	<u>213,145</u>	<u>(41,083)</u>	<u>162,840</u>	<u>203,446</u>
-	-	-	-	-	40	214
-	-	-	-	-	40	214
-	-	-	-	-	<u>(28,643)</u>	<u>(84,173)</u>
17,998	146,419	30,290	213,145	185,645	1,081,758	918,947
<u>139,780</u>	<u>968,724</u>	<u>134,835</u>	<u>827,397</u>	<u>980,710</u>	<u>5,792,277</u>	<u>4,873,330</u>
\$ <u>157,778</u>	\$ <u>1,115,143</u>	\$ <u>165,125</u>	\$ <u>1,040,542</u>	\$ <u>1,166,355</u>	\$ <u>6,874,035</u>	\$ <u>5,792,277</u>

<p>CITY OF POCA TELLO</p> <p>COMBINING STATEMENT OF CHANGES IN CASH FLOW</p> <p>INTERNAL SERVICE FUNDS</p> <p>FOR THE YEAR ENDED SEPTEMBER 30, 2021</p> <p>With comparative total as of September 30, 2020</p>

Reconciliation of Net Income from Operations to Net Cash Provided by Operating activities

	Computer Center Fund	Fleet Fund	Utility Billing Fund	Employee Wellness Fund	Public Works Fund
OPERATING INCOME (LOSS)	\$ 61,830	\$ 322,209	\$ 129,968	\$ 6,653	\$ 66,575
Adjustments to reconcile net income provided by operating activities:					
Depreciation expense	16,616	13,984	13,222	-	8,872
Pension deferrals-net	(95,772)	(104,078)	(113,158)	-	(50,546)
(Increase)/decrease in prepaid expenses	16,866	-	(3,500)	-	-
(Increase)/decrease in accounts rec.	3,500	91	(34,882)	-	25
Increase/(decrease) in accounts payable	(11,897)	35,056	(21,050)	(10)	528
Increase/(decrease) in utility deposits pay.	-	-	146,158	-	-
Increase/(decrease) in customer overpay.	-	-	18,331	-	-
Increase/(decrease) in payroll & benefits payables	11,999	13,249	7,756	(5,575)	3,409
Increase/(decrease) in comp. absences benefits	34,297	(14,606)	5,559	-	5,476
<i>Total adjustments</i>	<u>(24,391)</u>	<u>(56,304)</u>	<u>18,436</u>	<u>(5,585)</u>	<u>(32,236)</u>
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	<u>\$ 37,439</u>	<u>\$ 265,905</u>	<u>\$ 148,404</u>	<u>\$ 1,068</u>	<u>\$ 34,339</u>



<u>Fuel Fund</u>	<u>Worker's Insurance Fund</u>	<u>Education Benefits Fund</u>	<u>Retirement Payout Fund</u>	<u>Liability Insurance Fund</u>	<u>2021 Totals</u>	<u>2020 Totals</u>
\$ 46,291	\$ 96,878	\$ 30,290	\$ -	\$ 234,314	\$ 995,008	\$ 18,893
-	-	-	-	-	52,694	44,583
-	-	-	-	(27,839)	(391,393)	598,188
-	-	-	-	-	13,366	(24,240)
-	1,641	-	-	14,375	(15,250)	(6,127)
10,638	47,900	-	-	14,353	75,518	26,201
-	-	-	-	-	146,158	144,420
-	-	-	-	-	18,331	9,160
-	-	-	-	(954)	29,884	(81,135)
-	-	-	-	(7,521)	23,205	69,517
<u>10,638</u>	<u>49,541</u>	<u>-</u>	<u>-</u>	<u>(7,586)</u>	<u>(47,487)</u>	<u>780,567</u>
\$ <u>56,929</u>	\$ <u>146,419</u>	\$ <u>30,290</u>	\$ <u>-</u>	\$ <u>226,728</u>	\$ <u>947,521</u>	\$ <u>799,460</u>

CITY OF POCA TELLO

**INTERNAL SERVICE FUNDS - INFORMATION TECHNOLOGY FUND
SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
BUDGET AND ACTUAL - PARTIAL ACCRUAL BASIS**

FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Budgeted Amounts Original	Budgeted Budgeted Amounts Final	Actual Amounts	Variance with Budget
OPERATING REVENUES:				
Service charges				
<i>Interfund revenue</i>	\$ 1,406,852	\$ 1,406,852	\$ 1,410,040	\$ (3,188)
Miscellaneous				
<i>Reimbursements</i>	-	-	18,798	18,798
<i>Total miscellaneous</i>	-	-	18,798	18,798
<i>Total operating revenues</i>	<u>1,406,852</u>	<u>1,406,852</u>	<u>1,428,838</u>	<u>15,610</u>
OPERATING EXPENSES:				
Computer services	1,292,832	1,347,832	1,446,164	(98,332)
Capital outlay	<u>23,600</u>	<u>23,600</u>	-	23,600
<i>Total operating expenses</i>	<u>1,316,432</u>	<u>1,371,432</u>	<u>1,446,164</u>	<u>(74,732)</u>
OPERATING INCOME/(LOSS) BEFORE TRANSFERS	90,420	35,420	(17,326)	(59,122)
OTHER FINANCING SOURCES:				
Proceeds from sale of city property	-	-	41	41
Transfers out	<u>(2,388)</u>	<u>(2,388)</u>	<u>(2,388)</u>	-
<i>Total transfers</i>	<u>(2,388)</u>	<u>(2,388)</u>	<u>(2,347)</u>	41
CHANGE IN NET POSITION	<u>\$ 88,032</u>	<u>\$ 33,032</u>	(19,673)	<u>\$ (59,081)</u>
NET POSITION - beginning of the year			392,813	
GAAP basis adjustments				
<i>Pension</i>			95,772	
<i>Capital purchases</i>			-	
<i>Depreciation</i>			(16,616)	
NET POSITION - ending of the year			<u>\$ 452,296</u>	

CITY OF POCA TELLO

INTERNAL SERVICE FUNDS - FLEET FUND
SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
BUDGET AND ACTUAL - PARTIAL ACCRUAL BASIS

FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Budgeted Amounts Original	Budgeted Amounts Final	Actual Amounts	Variance with Final Budget
OPERATING REVENUES:				
Service charges				
<i>Interfund revenue</i>	\$ 1,845,621	\$ 1,845,621	\$ 2,165,834	\$ 320,213
<i>Total operating revenues</i>	<u>1,845,621</u>	<u>1,845,621</u>	<u>2,165,834</u>	<u>320,213</u>
OPERATING EXPENSES:				
Fleet services	1,895,784	1,895,784	1,933,719	(37,935)
Capital outlay	-	-	-	-
<i>Total operating expenses</i>	<u>1,895,784</u>	<u>1,895,784</u>	<u>1,933,719</u>	<u>(37,935)</u>
OPERATING INCOME/(LOSS) BEFORE TRANSFERS	(50,163)	(50,163)	232,115	282,278
OTHER FINANCING SOURCES:				
Transfers in	38,931	38,931	38,931	-
Transfers out	<u>(3,283)</u>	<u>(3,283)</u>	<u>(3,283)</u>	-
<i>Total transfers</i>	<u>35,648</u>	<u>35,648</u>	<u>35,648</u>	-
CHANGE IN NET POSITION	\$ <u>(14,515)</u>	\$ <u>(14,515)</u>	267,763	\$ <u>282,278</u>
NET POSITION - beginning of the year			(23,140)	
Modified GAAP adjustments				
<i>Depreciation</i>			(13,984)	
<i>Capital purchases</i>			-	
<i>Pension expense</i>			<u>104,078</u>	
NET POSITION - ending of the year			\$ <u>334,717</u>	

**INTERNAL SERVICE FUNDS - UTILITY BILLING FUND
SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
BUDGET AND ACTUAL - PARTIAL ACCRUAL BASIS**

FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Budgeted Amounts Original	Budgeted Amounts Final	Actual Amounts	Variance with Final Budget
OPERATING REVENUES:				
Service charges:				
<i>Interfund revenue</i>	\$ 1,376,667	\$ 1,376,667	\$ 1,272,099	\$ (104,568)
<i>Other service charges</i>	<u>167,074</u>	<u>167,074</u>	<u>150,069</u>	<u>(17,005)</u>
<i>Total service charges</i>	1,543,741	1,543,741	1,422,168	(121,573)
Miscellaneous:				
<i>Reimbursements</i>	<u>230</u>	<u>230</u>	<u>252</u>	<u>22</u>
<i>Total operating revenues</i>	<u>1,543,971</u>	<u>1,543,971</u>	<u>1,422,420</u>	<u>(121,551)</u>
OPERATING EXPENSES:				
Utility billing services	<u>1,551,746</u>	<u>1,554,746</u>	<u>1,392,389</u>	<u>162,357</u>
<i>Total operating expenses</i>	<u>1,551,746</u>	<u>1,554,746</u>	<u>1,392,389</u>	<u>162,357</u>
OPERATING INCOME (LOSS)	(7,775)	(10,775)	30,031	40,806
OTHER FINANCING SOURCES:				
Transfers out	<u>(2,884)</u>	<u>(2,884)</u>	<u>(2,884)</u>	-
<i>Total transfers</i>	<u>(2,884)</u>	<u>(2,884)</u>	<u>(2,884)</u>	-
CHANGE IN NET POSITION	\$ <u>(2,884)</u>	\$ <u>(13,659)</u>	27,147	\$ <u>40,806</u>
NET POSITION - beginning of the year			(201,653)	
Modified GAAP adjustments				
<i>Depreciation</i>			(13,222)	
<i>Pension expense</i>			<u>113,159</u>	
NET POSITION - ending of the year			\$ <u>(74,569)</u>	

CITY OF POCA TELLO

**INTERNAL SERVICE FUNDS - EMPLOYEE WELLNESS FUND
SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
BUDGET AND ACTUAL - PARTIAL ACCRUAL BASIS**

FOR THE YEAR ENDED SEPTEMBER 30, 2021

	<u>Budgeted Amounts Original</u>	<u>Budgeted Amounts Final</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
OPERATING REVENUES:				
Interfund charges	\$ 94,454	\$ 94,454	\$ 89,764	\$ (4,690)
Miscellaneous				
<i>Refunds</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Total operating revenues</i>	<u>94,454</u>	<u>94,454</u>	<u>89,764</u>	<u>(4,690)</u>
OPERATING EXPENSES:				
Employee wellness service	<u>94,447</u>	<u>94,447</u>	<u>83,111</u>	<u>11,336</u>
<i>Total operating expenses</i>	<u>94,447</u>	<u>94,447</u>	<u>83,111</u>	<u>11,336</u>
CHANGE IN NET POSITION	<u>\$ 7</u>	<u>\$ 7</u>	6,653	<u>\$ 6,646</u>
NET POSITION - beginning of the year			167,631	
NET POSITION - ending of the year			<u>\$ 174,284</u>	

CITY OF POCA TELLO

INTERNAL SERVICE FUNDS - PUBLIC WORKS FUND
 SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
 BUDGET AND ACTUAL - PARTIAL ACCRUAL BASIS

FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Budgeted Amounts Original and Final	Actual Amounts	Variance with Final Budget
OPERATING REVENUES:			
Service charges			
<i>Interfund revenue</i>	\$ 308,782	\$ 308,782	\$ -
Miscellaneous			
<i>Reimbursements</i>	-	-	-
<i>Total operating revenues</i>	<u>308,782</u>	<u>308,782</u>	<u>-</u>
OPERATING EXPENSES:			
Public works director service	<u>305,495</u>	<u>283,881</u>	<u>21,614</u>
<i>Total operating expenses</i>	<u>305,495</u>	<u>283,881</u>	<u>21,614</u>
OPERATING INCOME (LOSS)	3,287	24,901	21,614
OTHER FINANCING SOURCES:			
Transfers out	<u>(667)</u>	<u>(667)</u>	<u>-</u>
<i>Total transfers</i>	<u>(667)</u>	<u>(667)</u>	<u>-</u>
CHANGE IN NET POSITION	\$ <u>2,620</u>	24,234	\$ <u>21,614</u>
NET POSITION - beginning of the year		33,081	
Modified GAAP adjustments			
<i>Pension expense</i>		50,546	
<i>Depreciation</i>		(8,872)	
NET POSITION - ending of the year		\$ <u>98,989</u>	

CITY OF POCA TELLO

INTERNAL SERVICE FUNDS - FUEL FUND
SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
BUDGET AND ACTUAL - PARTIAL ACCRUAL BASIS

FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Budgeted Amounts Original and Final	Actual Amounts	Variance with Final Budget
OPERATING REVENUES:			
Service charges:			
<i>Interfund revenue</i>	\$ 1,119,281	\$ 921,621	\$ (197,660)
Miscellaneous			
<i>Reimbursements</i>	-	-	-
<i>Total operating revenues</i>	<u>1,119,281</u>	<u>921,621</u>	<u>(197,660)</u>
OPERATING EXPENSES:			
Fuel services	<u>1,113,190</u>	<u>875,330</u>	<u>237,860</u>
<i>Total operating expenses</i>	<u>1,113,190</u>	<u>875,330</u>	<u>237,860</u>
OPERATING INCOME (LOSS)	6,091	46,291	40,200
TRANSFERS:			
Transfers out	<u>(38,931)</u>	<u>(38,931)</u>	-
<i>Total transfers</i>	<u>(38,931)</u>	<u>(38,931)</u>	-
CHANGE IN NET POSITION	\$ <u>(32,840)</u>	7,360	\$ <u>40,200</u>
NET POSITION - beginning of the year		<u>124,095</u>	
NET POSITION - ending of the year		\$ <u>131,455</u>	

CITY OF POCATELLO

**INTERNAL SERVICE FUNDS - WORKER'S INSURANCE FUND
SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
BUDGET AND ACTUAL - PARTIAL ACCRUAL BASIS**

FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Budgeted Amounts Original and Final	Actual Amounts	Variance with Final Budget
OPERATING REVENUES:			
Service charges:			
<i>Interfund revenue</i>	\$ 880,453	\$ 825,668	\$ (54,785)
Miscellaneous			
<i>Reimbursements</i>	<u>-</u>	<u>2,345</u>	<u>2,345</u>
<i>Total operating revenues</i>	<u>880,453</u>	<u>828,013</u>	<u>(52,440)</u>
OPERATING EXPENSES:			
Insurance services	<u>1,241,278</u>	<u>731,135</u>	<u>510,143</u>
<i>Total operating expenses</i>	<u>1,241,278</u>	<u>731,135</u>	<u>510,143</u>
CHANGE IN NET POSITION	\$ <u>(360,825)</u>	96,878	\$ <u>457,703</u>
NET POSITION - beginning of the year		1,149,888	
NET POSITION - ending of the year		\$ <u><u>1,246,766</u></u>	

CITY OF POCA TELLO

**INTERNAL SERVICE FUNDS - EDUCATION BENEFITS FUND
SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
BUDGET AND ACTUAL - PARTIAL ACCRUAL BASIS**

FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Budgeted Amounts Original and Final	Actual Amounts	Variance with Final Budget
OPERATING REVENUES:			
Service charges			
Interfund revenue	\$ 73,000	\$ 73,000	\$ -
Total operating revenues	<u>73,000</u>	<u>73,000</u>	<u>-</u>
OPERATING EXPENSES:			
Education Benefits service	<u>117,500</u>	<u>42,710</u>	<u>74,790</u>
Total operating expenses	<u>117,500</u>	<u>42,710</u>	<u>74,790</u>
CHANGE IN NET POSITION	\$ <u>(44,500)</u>	30,290	\$ <u>74,790</u>
NET POSITION - beginning of the year		134,835	
NET POSITION - ending of the year		\$ <u>165,125</u>	

CITY OF POCA TELLO

INTERNAL SERVICE FUNDS - RETIREMENT PAYOUT FUND
 SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
 BUDGET AND ACTUAL - PARTIAL ACCRUAL BASIS

FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Budgeted Amounts Final	Budgeted Amounts Final	Actual Amounts	Variance with Final Budget
OPERATING REVENUES:				
<i>Total operating revenues</i>	\$ -	\$ -	\$ -	\$ -
OPERATING EXPENSES:				
<i>Total operating expenses</i>	-	-	-	-
OPERATING INCOME (LOSS)	-	-	-	-
TRANSFERS:				
Transfers in	213,145	213,145	213,145	-
Transfers out	(558,729)	(558,729)	-	558,729
CHANGE IN NET POSITION	\$ (345,584)	\$ (345,584)	213,145	\$ 558,729
NET POSITION - beginning of the year			827,397	
NET POSITION - ending of the year			\$ 1,040,542	

CITY OF POCATELLO

**INTERNAL SERVICE FUNDS - LIABILITY INSURANCE FUND
SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
BUDGET AND ACTUAL - PARTIAL ACCRUAL BASIS**

FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Budgeted Amounts Original and Final	Actual Amounts	Variance with Final Budget
OPERATING REVENUES:			
Service charges:			
<i>Interfund revenue</i>	\$ 713,364	\$ 726,591	\$ 13,227
Property tax	<u>577,722</u>	<u>562,654</u>	<u>(15,068)</u>
<i>Total operating revenues</i>	<u>1,291,086</u>	<u>1,289,245</u>	<u>11,386</u>
OPERATING EXPENSES:			
Liability insurance services	<u>1,261,349</u>	<u>1,082,770</u>	<u>178,579</u>
<i>Total operating expenses</i>	<u>1,261,349</u>	<u>1,082,770</u>	<u>178,579</u>
OPERATING INCOME (LOSS)	29,737	206,475	176,738
TRANSFERS:			
Transfers out	<u>(40,684)</u>	<u>(41,083)</u>	<u>399</u>
<i>Total transfers</i>	<u>(40,684)</u>	<u>(41,083)</u>	<u>399</u>
CHANGE IN NET POSITION	\$ <u>(10,947)</u>	165,392	\$ <u>177,137</u>
NET POSITION - beginning of the year		854,138	
Modified GAAP adjustments			
<i>Pension expense</i>		27,839	
NET POSITION - ending of the year		\$ <u>1,047,369</u>	

FIDUCIARY FUNDS

Pension Trust Fund

Police Retirement
Trust Fund

To account for the accumulation of resources to be used for retirement benefit payments.

CITY OF POCA TELLO

POLICE RETIREMENT PENSION FIDUCIARY FUND
SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
BUDGET AND ACTUAL - MODIFIED GAAP BASIS

FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Budgeted Amounts Original and Final	Actual Amounts	Variance with Budget
ADDITIONS			
Investment earnings			
Interest	\$ 230,000	\$ 88,049	\$ (141,951)
Investment income	<u>25,000</u>	<u>(16,340)</u>	<u>(41,340)</u>
<i>Total additions</i>	<u>255,000</u>	<u>71,709</u>	<u>(183,291)</u>
DEDUCTIONS			
Pension benefits	724,500	578,977	145,523
Administrative - miscellaneous	17,600	3,892	13,708
Administrative -interfund charges	<u>24,393</u>	<u>22,109</u>	<u>2,284</u>
<i>Total deductions</i>	<u>766,493</u>	<u>604,978</u>	<u>161,515</u>
CHANGE IN NET POSITION	<u>\$ (511,493)</u>	(533,269)	<u>\$ (21,776)</u>
NET POSITION - Beginning of the year		4,326,984	
Modified GAAP adjustments			
Amortization of investment discount		(5,849)	
Net decrease in fair value of investments		<u>(27,205)</u>	
NET POSITION - Ending of the year		<u>\$ 3,760,661</u>	

STATISTICAL SECTION

This part of the City of Pocatello's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the government's overall financial health.

Contents	<u>Page</u>
Financial Trends	
These schedules contain trend information to help the reader understand how the City's financial performance and well-being have changed over time.	145-152
Revenue Capacity	
These schedules contain information to help the reader assess the City's most significant local revenue source, the property tax.	153-156
Debt Capacity	
These schedules present information to help the reader assess the affordability of the city's current levels of outstanding debt and the City's ability to issue additional debt in the future.	157-160
Demographic and Economic Information	
These schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place.	161-162

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

CITY OF POCATELLO
Net Position by Component
Last Ten Fiscal Years
(accrual basis of accounting)
(amounts expressed in thousands)
(UNAUDITED)
Fiscal Year

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Governmental activities										
Net investment in capital assets	\$ 96,531	\$ 96,123	\$ 107,358	\$ 110,608	\$ 110,048	\$ 112,688	\$ 114,734	\$ 118,510	\$ 125,053	\$ 124,113
Restricted	1,037	719	719	984	930	1,064	1,491	1,982	1,237	1,137
Unrestricted	9,649	12,476	8,544	814	3,265	6,235	12,643	19,305	23,058	36,929
Total governmental activities net position	<u>\$ 107,217</u>	<u>\$ 109,318</u>	<u>\$ 116,621</u>	<u>\$ 112,406</u>	<u>\$ 114,243</u>	<u>\$ 119,987</u>	<u>\$ 128,868</u>	<u>\$ 139,798</u>	<u>\$ 149,348</u>	<u>\$ 162,179</u>
Business-type activities										
Net investment in capital assets	\$ 53,136	\$ 57,448	\$ 61,167	\$ 41,868	\$ 61,862	\$ 70,537	\$ 75,726	\$ 83,969	\$ 88,114	\$ 95,557
Restricted	2,349	723	723	723	723	-	-	-	-	-
Unrestricted	16,168	16,679	17,616	40,343	28,149	28,749	33,930	38,966	47,591	59,786
Total business-type activities net position	<u>\$ 71,653</u>	<u>\$ 74,850</u>	<u>\$ 79,506</u>	<u>\$ 82,934</u>	<u>\$ 90,734</u>	<u>\$ 99,286</u>	<u>\$ 109,656</u>	<u>\$ 122,935</u>	<u>\$ 135,705</u>	<u>\$ 155,343</u>
Primary government										
Net investment in capital assets	\$ 149,667	\$ 153,571	\$ 168,525	\$ 152,476	\$ 171,910	\$ 183,225	\$ 190,460	\$ 202,480	\$ 213,167	\$ 219,670
Restricted	3,386	1,442	1,442	1,707	1,653	1,064	1,491	1,982	1,237	1,137
Unrestricted	25,817	29,155	26,160	41,157	31,414	34,984	46,573	58,271	70,649	96,715
Total primary government net position	<u>\$ 178,870</u>	<u>\$ 184,168</u>	<u>\$ 196,127</u>	<u>\$ 195,340</u>	<u>\$ 204,977</u>	<u>\$ 219,273</u>	<u>\$ 238,524</u>	<u>\$ 262,733</u>	<u>\$ 285,053</u>	<u>\$ 317,522</u>

CITY OF POCA TELLO
Changes in Net Position
Last Ten Fiscal Years
(accrual basis of accounting)
(amounts expressed in thousands)
(UNAUDITED)

	Fiscal Year									
Expenses	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Governmental activities:										
General government	\$ 4,746	\$ 6,818	\$ 6,258	\$ 5,548	\$ 6,146	\$ 5,363	\$ 5,222	\$ 6,108	\$ 11,473	\$ 7,430
Economic development	253	164	322	352	325	125	184	184	99	66
Police services	11,785	11,875	11,981	12,228	13,035	13,795	13,010	14,131	13,843	15,760
Fire services	7,920	9,084	7,919	5,341	6,755	7,363	5,845	8,037	8,485	8,340
Other public safety	893	925	898	960	1,020	1,089	1,080	998	947	1,263
Public works and engineering	979	798	875	1,371	1,440	1,214	1,084	1,233	1,500	1,374
Cultural and recreational	4,561	4,758	4,562	4,665	4,854	4,832	4,833	4,969	4,616	5,188
Library	1,531	1,567	1,574	1,575	1,560	1,677	1,714	1,780	1,717	1,944
Streets and highways	5,573	5,813	5,895	5,666	6,249	7,133	6,592	7,234	8,160	10,121
Transportation	3,097	3,196	3,272	3,034	3,279	3,150	3,293	3,257	2,936	3,695
Airport	1,902	2,485	1,960	2,250	2,040	2,007	1,914	2,365	2,452	1,104
Community services	401	357	292	263	334	256	214	18	19	511
Interest on long-term debt	52	136	86	70	58	51	46	139	89	90
Total governmental activities expenses	<u>43,693</u>	<u>47,976</u>	<u>45,894</u>	<u>43,323</u>	<u>47,095</u>	<u>48,055</u>	<u>45,031</u>	<u>50,454</u>	<u>56,336</u>	<u>56,886</u>
Business-type activities										
Sanitation	5,846	5,868	5,843	6,184	6,570	6,918	7,248	7,783	8,375	9,023
Water	8,655	9,293	7,613	7,790	8,509	8,333	8,397	9,127	8,618	9,083
Sanitary sewer	8,315	8,189	7,008	8,096	7,748	8,020	7,765	9,328	10,188	9,829
Non-major activities	2,352	3,381	2,952	2,191	2,827	2,969	2,662	3,015	3,300	2,496
Total business-type activities expenses	<u>25,168</u>	<u>26,731</u>	<u>23,416</u>	<u>24,261</u>	<u>25,654</u>	<u>26,240</u>	<u>26,072</u>	<u>29,252</u>	<u>30,481</u>	<u>30,431</u>
Total primary government expenses	<u>68,861</u>	<u>74,707</u>	<u>69,310</u>	<u>67,584</u>	<u>72,749</u>	<u>74,295</u>	<u>71,103</u>	<u>79,707</u>	<u>86,817</u>	<u>87,317</u>
Program Revenues										
Governmental activities:										
Charges for service										
General Government	5,998	7,214	4,027	4,042	5,430	5,139	5,082	4,670	4,754	4,950
Cultural and recreational	1,268	1,280	1,213	1,326	1,381	1,223	1,600	1,237	959	1,365
Transportation	585	1,897	670	728	455	414	429	874	808	683
Airport	426	657	430	693	518	447	817	834	876	1,112
Other activities	2,858	2,355	5,592	3,650	5,175	4,452	4,339	5,734	6,048	9,827
Operating grants and contributions	2,446	2,377	2,437	2,285	2,879	2,805	3,927	4,677	10,650	6,024
Capital grants and contributions	4,812	2,485	6,003	2,127	1,535	4,349	1,371	3,192	2,625	1,149
Total governmental activities program revenues	<u>18,393</u>	<u>18,265</u>	<u>20,372</u>	<u>14,851</u>	<u>17,373</u>	<u>18,829</u>	<u>17,565</u>	<u>21,218</u>	<u>26,720</u>	<u>25,110</u>
Business-type activities:										
Charges for service										
Sanitation	6,532	6,815	6,932	7,168	7,621	7,895	8,436	8,717	9,132	9,947
Water	11,111	11,455	10,053	10,199	11,696	11,717	12,033	13,232	13,917	15,929
Sanitary sewer	8,429	9,158	8,771	10,173	11,032	11,312	11,783	13,046	13,775	14,727
Non-major activities	2,314	3,341	2,993	3,077	3,263	3,250	3,201	3,496	3,457	3,648
Operating grants and contributions	-	-	-	-	-	-	-	-	-	-
Capital grants and contributions	190	522	355	115	690	540	795	3,525	2,041	5,925
Total business-type activities program revenues	<u>28,576</u>	<u>31,291</u>	<u>29,104</u>	<u>30,732</u>	<u>34,302</u>	<u>34,714</u>	<u>36,248</u>	<u>42,016</u>	<u>42,322</u>	<u>50,176</u>
Total primary government program revenues	<u>\$ 46,969</u>	<u>\$ 49,556</u>	<u>\$ 49,476</u>	<u>\$ 45,583</u>	<u>\$ 51,675</u>	<u>\$ 53,543</u>	<u>\$ 53,813</u>	<u>\$ 63,234</u>	<u>\$ 69,042</u>	<u>\$ 75,286</u>

CITY OF POCA TELLO
Changes in Net Position
Last Ten Fiscal Years
(accrual basis of accounting)
(amounts expressed in thousands)
(UNAUDITED)

	Fiscal Year									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Net (expenses)/revenue										
Governmental activities	\$ (25,300)	\$ (29,711)	\$ (25,522)	\$ (28,472)	\$ (29,722)	\$ (29,225)	\$ (27,465)	\$ (29,236)	\$ (29,616)	\$ (31,691)
Business-type activities	3,408	4,560	5,688	6,471	8,648	8,474	10,176	12,764	11,841	19,503
Total primary government	<u>(21,892)</u>	<u>(25,151)</u>	<u>(19,834)</u>	<u>(22,001)</u>	<u>(21,074)</u>	<u>(20,751)</u>	<u>(17,289)</u>	<u>(16,472)</u>	<u>(17,775)</u>	<u>(12,188)</u>
General Revenues and Other Changes in Net Position										
Governmental activities:										
Property taxes	22,382	24,587	25,277	27,479	27,068	27,961	29,066	30,792	32,198	30,659
Franchise taxes	1,056	1,067	1,108	1,045	1,046	1,043	993	945	940	963
Unrestricted State Sales and Liquor taxes	4,234	4,519	4,644	4,804	4,975	5,135	5,392	5,554	5,726	5,771
Unrestricted interest earnings	24	44	194	199	467	410	707	1,237	1,017	297
Net change in fair market value of investments	-	-	-	-	-	-	-	1,737	(952)	6,039
Gain or (loss) on sale of capital assets	11	68	504	52	524	342	227	326	513	679
Transfers	1,455	1,528	1,097	100	85	77	(39)	(425)	(275)	107
Total governmental activities	<u>29,162</u>	<u>31,813</u>	<u>32,824</u>	<u>33,679</u>	<u>34,165</u>	<u>34,968</u>	<u>36,346</u>	<u>40,166</u>	<u>39,167</u>	<u>44,515</u>
Business-type activities:										
Unrestricted interest earnings	102	100	9	7	7	4	4	4	5	1
Net change in fair market value of investments	-	-	-	-	-	-	-	-	-	-
Gain or (loss) on sale of capital assets	46	65	56	159	100	152	152	85	650	-
Transfers	(1,455)	(1,528)	(1,097)	(100)	(85)	(77)	39	425	274	(107)
Total business-type activities	<u>(1,307)</u>	<u>(1,363)</u>	<u>(1,032)</u>	<u>66</u>	<u>22</u>	<u>79</u>	<u>195</u>	<u>514</u>	<u>929</u>	<u>(106)</u>
Total primary government	<u>27,855</u>	<u>30,450</u>	<u>31,792</u>	<u>33,745</u>	<u>34,187</u>	<u>35,047</u>	<u>36,541</u>	<u>40,680</u>	<u>40,096</u>	<u>44,409</u>
Change in Net Position										
Governmental activities	3,862	2,102	7,302	5,207	4,443	5,743	8,881	10,930	9,551	12,739
Business-type activities	2,101	3,197	4,656	6,537	8,670	8,553	10,371	13,279	12,770	19,639
Total primary government	<u>\$ 5,963</u>	<u>\$ 5,299</u>	<u>\$ 11,958</u>	<u>\$ 11,744</u>	<u>\$ 13,113</u>	<u>\$ 14,296</u>	<u>\$ 19,252</u>	<u>\$ 24,209</u>	<u>\$ 22,321</u>	<u>\$ 32,378</u>

CITY OF POCA TELLO
Governmental Activities Tax Revenues By Source
Last Ten Fiscal Years

(Amounts expressed in thousands)
(accrual basis of accounting)
(UNAUDITED)

Tax Revenue				Intergovernmental Tax Revenues					
Fiscal Year	Property Tax	Franchise Taxes	Total Taxes	State Sales Tax	State Liquor Tax	State Highway Tax	County Road and Bridge Tax	Total	Inter- governmental & Tax Totals
2012	22,382	1,056	23,438	3,647	587	1,815	344	6,393	30,149
2013	24,586	1,067	25,653	3,919	600	1,802	390	6,711	32,467
2014	25,278	1,108	26,386	4,067	576	1,805	366	6,814	33,690
2015	27,478	1,045	28,523	4,234	570	1,900	600	7,304	37,079
2016	27,068	1,046	28,114	4,371	605	2,526	1,054	8,556	36,686
2017	27,961	1,042	29,003	4,494	642	2,538	898	8,572	37,811
2018	29,686	993	30,649	4,722	670	2,557	859	8,808	39,457
2019	30,736	945	31,681	4,893	660	2,675	594	8,822	40,503
2020	32,198	939	33,137	5,030	697	2,633	9	8,369	41,506
2021	30,659	963	31,622	4,989	782	2,786	1,606	10,163	41,785

CITY OF POCA TELLO
Funds Balances of Governmental Funds
Last Ten Fiscal Years
(Modified accrual basis of accounting)
(amounts expressed in thousands)
(UNAUDITED)

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
General fund										
Unassigned	\$ 3,820	\$ 5,417	\$ 4,319	\$ 4,984	\$ 6,801	\$ 8,671	\$ 10,632	\$ 9,768	\$ 13,092	\$ 15,442
Total general fund	<u>\$ 3,820</u>	<u>\$ 5,417</u>	<u>\$ 4,319</u>	<u>\$ 4,984</u>	<u>\$ 6,801</u>	<u>\$ 8,671</u>	<u>\$ 10,632</u>	<u>\$ 9,768</u>	<u>\$ 13,092</u>	<u>\$ 15,442</u>
 All other governmental funds										
Restricted	\$ 529	\$ 3,236	\$ 1,709	\$ 878	\$ 1,103	\$ 963	\$ 1,391	\$ 1,882	\$ 1,136	\$ 1,037
Committed	4,228	4,292	4,503	4,572	5,131	6,371	7,690	13,720	11,287	16,495
Unassigned										
Special revenue funds	(111)	(347)	(1,456)	(327)	-	(6)	(79)	(283)	(244)	(23)
Capital project funds	(253)	(355)	(1,050)	(2,130)	(1,409)	(1,251)	(1,046)	(783)	36	918
Debt service funds	-	-	-	-	-	-	-	-	-	-
Total all other governmental funds	<u>\$ 4,393</u>	<u>\$ 6,826</u>	<u>\$ 3,706</u>	<u>\$ 2,993</u>	<u>\$ 4,825</u>	<u>\$ 6,077</u>	<u>\$ 7,956</u>	<u>\$ 14,536</u>	<u>\$ 12,215</u>	<u>\$ 18,427</u>

CITY OF POCA TELLO
Changes in Funds Balances of Governmental Funds
Last Ten Fiscal Years
(Modified accrual basis of accounting)
(UNAUDITED)
(not expressed in thousands)

	2012	2013	2014	2015
Revenues				
Taxes	\$ 23,347,571	\$ 25,796,636	\$ 26,237,737	\$ 28,523,161
Service charges	2,887,926	2,687,400	3,028,457	2,749,822
Intergovernmental	1,370,888	11,350,715	14,412,986	11,869,720
Investment earnings	52,998	55,395	194,263	199,185
Special assessments	75,942	71,540	78,574	76,214
Miscellaneous	8,018,308	9,751,943	8,012,801	6,577,699
Total revenues	<u>35,753,633</u>	<u>49,713,629</u>	<u>51,964,818</u>	<u>49,995,801</u>
Expenditures				
General government	6,404,871	6,186,495	6,328,557	5,793,008
Economic development	250,086	172,215	308,744	359,945
Police services	11,987,822	11,981,428	12,233,718	12,461,746
Fire services	7,730,959	8,777,628	7,815,788	7,505,201
Other public safety	911,754	917,994	920,665	974,870
Public works and engineering	1,030,227	827,299	902,488	1,347,844
Cultural and recreational	4,307,782	4,469,174	4,413,233	4,383,958
Library	1,497,388	1,554,347	1,559,154	1,564,872
Streets and highways	3,535,822	3,729,403	3,919,502	3,520,159
Transportation	2,808,276	2,882,636	3,008,482	2,732,671
Airport	1,314,948	1,452,835	1,297,733	1,265,824
Community services	393,132	343,176	340,621	329,148
Capital outlay	7,551,492	6,674,885	15,798,258	7,922,169
Debt service				
Principal	517,786	523,057	448,723	409,611
Interest	62,109	73,590	89,986	82,513
Other charges	-	77,010	2,265	1,000
Total expenditures	<u>50,304,454</u>	<u>50,643,172</u>	<u>59,387,917</u>	<u>50,654,539</u>
Excess of revenues				
over (under) expenditures	(2,190,821)	(929,543)	(7,423,099)	(655,738)
Other financing sources (uses)				
Proceeds from debt issuance	358,266	2,881,858	238,467	-
Proceeds from sale of assets	45,026	61,865	508,740	75,166
Developer contribution	55,562	58,550	404,788	349,054
Transfers in	2,971,619	3,374,512	3,539,923	2,771,188
Transfers out	<u>(1,387,564)</u>	<u>(1,416,041)</u>	<u>(1,487,274)</u>	<u>(2,587,207)</u>
Total other financing				
sources (uses)	<u>2,042,909</u>	<u>4,960,744</u>	<u>3,204,644</u>	<u>608,201</u>
Net change in fund balances	<u>(147,912)</u>	<u>4,031,201</u>	<u>(4,218,455)</u>	<u>(47,537)</u>
Debt service as a percentage				
of noncapital expenditures	1.3564%	1.3570%	1.2359%	1.1516%

2016	2017	2018	2019	2020	2021
\$ 28,291,043	\$ 28,830,112	\$ 30,054,243	\$ 31,681,134	\$ 32,547,235	\$ 32,338,283
3,291,085	3,288,093	3,027,224	4,102,319	3,453,021	4,663,408
12,068,205	14,712,417	12,454,229	13,528,646	18,740,686	15,857,985
284,364	410,290	706,756	1,237,945	1,017,425	300,548
75,890	73,741	72,552	84,236	74,079	90,424
7,957,577	8,844,762	10,093,597	10,966,839	10,843,240	11,147,188
51,968,164	56,159,415	56,408,601	61,601,119	66,675,686	64,397,836
5,944,821	5,683,486	6,057,229	6,427,348	11,780,232	7,369,801
322,662	132,696	179,557	180,310	103,237	66,212
13,080,649	13,725,667	13,785,177	14,390,618	14,811,144	15,513,478
7,787,536	7,962,535	7,746,979	8,004,897	8,291,311	8,087,654
1,024,207	1,022,387	1,051,131	954,517	975,757	1,203,891
1,442,003	1,276,524	1,206,705	1,325,555	1,601,342	1,356,671
4,539,154	4,483,473	4,666,487	4,699,515	4,450,436	4,964,214
1,543,853	1,567,142	1,729,499	1,747,915	1,891,212	1,934,357
3,872,213	4,308,363	3,975,369	4,220,684	4,967,842	6,731,980
2,918,402	3,044,253	3,079,980	2,867,096	2,745,211	2,811,530
1,271,753	1,360,377	1,361,210	1,564,035	1,627,627	916,662
340,813	350,379	303,320	15,017	12,416	101,500
4,408,865	7,871,407	9,339,127	9,003,965	12,284,119	4,997,634
353,439	242,801	175,862	620,847	328,656	391,963
69,528	58,533	53,068	85,926	93,888	104,232
1,000	2,000	1,000	1,000	1,000	1,000
48,920,898	53,092,023	54,711,700	56,109,245	65,965,430	56,552,779
3,047,266	3,067,392	1,696,901	5,491,874	710,256	7,845,057
-	-	-	-	-	-
530,108	348,471	463,627	364,567	667,830	684,368
-	-	2,157,565	-	-	-
1,674,376	2,772,565	2,163,989	8,394,742	1,565,385	2,820,298
(1,603,520)	(3,066,064)	(2,191,720)	(8,535,314)	(1,940,769)	(2,879,367)
600,964	54,972	2,593,461	223,995	292,446	625,299
3,648,230	3,122,364	4,290,362	5,715,869	1,002,702	8,470,356
0.9502%	0.6664%	0.5046%	1.5255%	0.7953%	0.9738%

CITY OF POCA TELLO
GENERAL GOVERNMENT TAX AND INTERGOVERNMENTAL REVENUES BY SOURCE
LAST TEN FISCAL YEARS
(amounts expressed in thousands)
(modified accrual basis of accounting)
(UNAUDITED)

Local Tax Revenues						Intergovernmental Tax Revenues					
Fiscal Year	Property Tax	Franchise Taxes	Interest on Taxes	County Road and Bridge Tax	Total Taxes	State Sales Tax	State Liquor Tax	State Highway Tax	Total	Tax Totals	Local Taxes as a Percentage of Total
2012	22,174	1,055	193	344	23,766	3,647	587	1,815	6,049	29,815	79.71%
2013	25,545	1,067	256	390	27,258	3,919	600	1,802	6,321	33,579	81.18%
2014	25,015	1,108	194	366	26,683	4,067	576	1,805	6,448	33,131	80.54%
2015	27,292	1,045	189	600	29,126	4,234	570	1,900	6,704	35,830	81.29%
2016	27,068	1,046	182	1,054	29,350	4,371	605	2,526	7,502	36,852	79.64%
2017	28,654	1,042	176	898	30,770	4,494	642	2,538	7,674	38,444	80.04%
2018	29,841	993	213	859	31,906	4,722	670	2,557	7,949	39,855	80.06%
2019	30,736	945	214	594	32,489	4,893	660	2,675	8,228	40,717	79.79%
2020	31,451	939	231	9	32,630	5,030	697	2,633	8,360	40,990	79.60%
2021	31,274	963	191	1,606	34,034	4,989	782	2,786	8,557	42,591	79.91%

CITY OF POCA TELLO
ASSESSED AND ACTUAL VALUE OF PROPERTY
LAST TEN FISCAL YEARS
(In thousands of dollars)
(UNAUDITED)

Fiscal Year	Real and Personal Tax Roll	Utilities Tax Roll	Actual Sub Roll	Exemptions Home Owner's	Total Assessed Actual Value	Total Direct Tax Rate
2012	3,126,295	54,733	30,331	(804,331)	2,407,028	\$ 8.95
2013	3,197,746	56,223	3,639	(772,633)	2,484,975	\$ 8.95
2014	3,201,700	59,684	5,832	(760,930)	2,506,286	\$ 9.94
2015	3,220,137	60,443	2,917	(801,903)	2,481,594	\$ 10.79
2016	3,175,339	66,056	4,512	(783,549)	2,462,358	\$ 10.77
2017	3,201,339	63,401	7,305	(810,712)	2,461,333	\$ 11.11
2018	3,358,492	75,184	5,636	(860,513)	2,578,799	\$ 11.37
2019	3,940,113	76,544	1,161	(1,003,628)	3,014,190	\$ 15.05
2020	4,037,757	76,333	4,597	(1,003,698)	3,114,989	\$ 10.02
2021	3,191,707	83,639	11,321	(1,050,367)	4,337,034	\$ 7.78

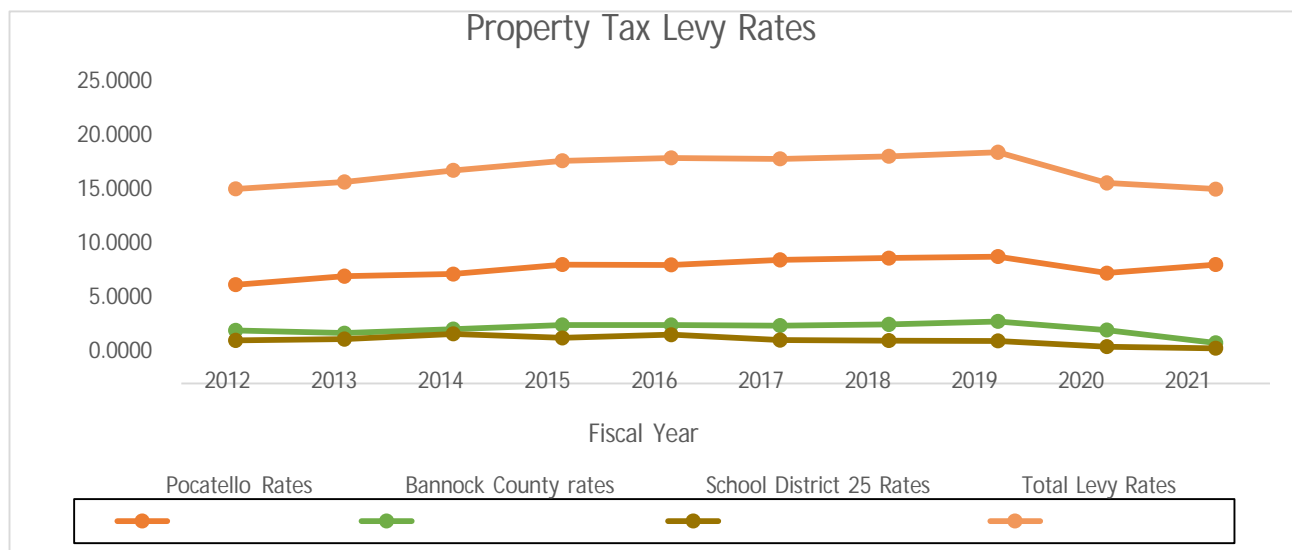
Source: Bannock County and Power County Clerks Office

Note: Twenty percent of the property in the county is reassessed annually. The County assesses property at 100% of market value. Tax rates are per \$1,000 of assessed value.

* Detail information not available.

CITY OF POCATELLO
PROPERTY TAX RATES
DIRECT AND OVERLAPPING (1) GOVERNMENTS
LAST TEN FISCAL YEARS
(per \$1000 of assessed value)
(UNAUDITED)

Year	City of Pocatello			Overlapping Rates		Combined Levy Rate
	Base Rates	Debt Service Rates	Total Rates	Bannock County Rates	School District 25 Rates	
2012	8.9500	-	8.9500	4.8210	3.8980	17.6690
2013	9.7298	-	9.7298	4.5470	4.0100	18.2868
2014	9.9305	0.0088	9.9393	4.9200	4.4860	19.3453
2015	10.7773	0.0087	10.7860	5.2980	4.1427	20.2267
2016	10.7573	0.0087	10.7660	5.2820	4.4220	20.4700
2017	11.1943	0.0092	11.2035	5.2390	3.9400	20.3825
2018	11.3599	0.0087	11.3686	5.3650	3.8800	20.6136
2019	11.5030	0.0085	11.5115	5.6248	3.8486	20.9849
2020	10.0152	0.0073	10.0225	4.8453	3.3272	18.1950
2021	10.7707	0.0068	10.7775	3.6783	3.1919	17.6477



CITY OF POCA TELLO
PRINCIPAL TAXPAYERS

(amounts expressed in thousands)
(UNAUDITED)

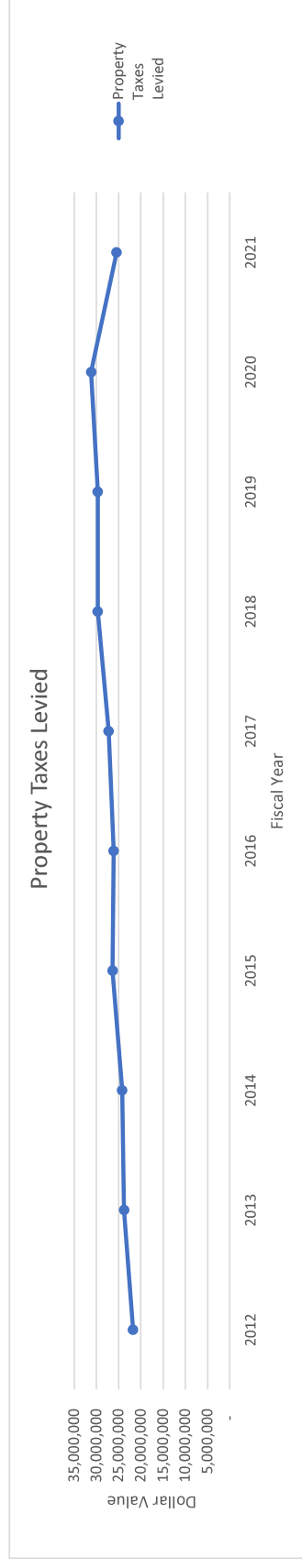
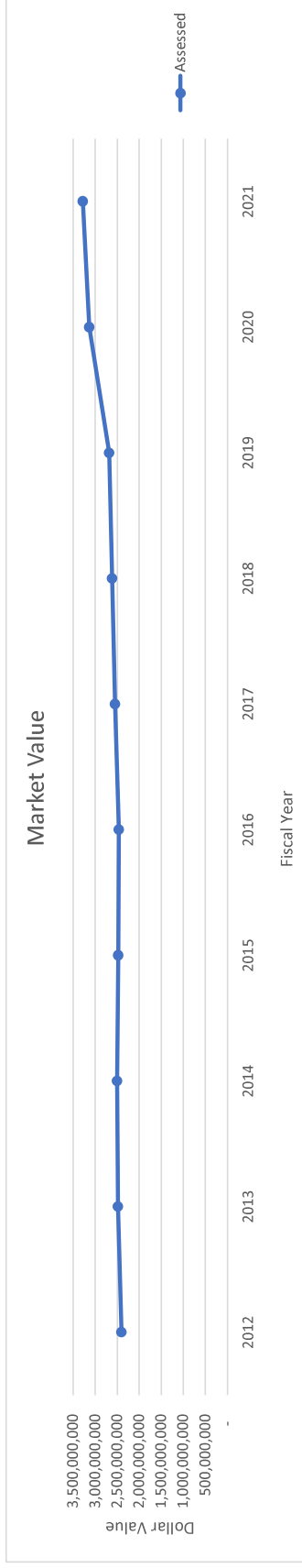
		2021	
Taxpayer	Type of Business	Assessed Valuation	Rank
UNION PACIFIC RAILROAD COMPANY	Railroad	\$ 245,040	1
POCA TELLO HOSPITAL LLC	Medical Facilities	111,896	2
PACIFICORP	Energy	77,043	3
IDAHO CENTRAL CREDIT UNION	Banking	53,045	4
IDAHO POWER COMPANY	Electric Utility	48,622	5
GREAT WESTERN MALTING CO	Malt Producer	48,362	6
ON SEMICONDUCTOR	Microchip Manufacture	47,034	7
INTERMOUNTAIN GAS	Gas utility	21,050	8
NORTHWEST PIPELINE CORP	Natural gas transmission	20,192	9
WBCMT 2007-C33	Property	15,080	10
	Total Top Ten	<u>\$ 687,364</u>	

Source: Bannock County Assessors Office

CITY OF POCATELLO
Property Tax Levies and Collections
Last Ten Fiscal Years

(UNAUDITED)

Year	Assessed Value	Levy Rate	Taxes	Cancellations	Net Taxes Available	Collections First Year	Second Year	Third Year	Fourth Year	Fifth Year	Total	Percent Collected
2012	2,403,997,633	0.8954%	21,780,839	112,306	21,668,533	21,001,973	342,656	118,342	193,214	1,115	21,657,300	99.95%
2013	2,484,974,997	0.9730%	23,781,567	32,764	23,748,803	23,128,305	275,630	166,530	168,559	12,518	23,751,542	100.01%
2014	2,506,287,692	0.9939%	24,246,539	63,837	24,182,702	23,528,756	343,935	115,750	173,001	-	24,161,442	99.91%
2015	2,481,593,484	1.0787%	26,385,887	21,057	26,364,830	25,735,626	309,185	142,656	167,783	471	26,355,721	99.97%
2016	2,462,358,165	1.1112%	26,141,212	27,023	26,114,189	25,562,338	246,056	140,269	150,429	588	26,099,680	99.94%
2017	2,553,022,853	1.1203%	27,235,296	8,306	27,226,990	26,598,219	310,240	135,490	207,479		27,251,428	100.09%
2018	2,615,614,014	1.1369%	29,685,570	288,416	29,397,154	27,760,240	282,380	220,082			28,262,702	96.14%
2019	2,684,449,488	1.1512%	29,685,570	4,664	29,680,906	27,855,275	389,379				28,244,654	95.16%
2020	3,135,628,654	1.0022%	31,186,186	69,672	31,116,514	30,372,849					30,372,849	97.61%
2021	3,280,561,621	0.7776%	25,511,823	145,870	25,365,953	24,788,912	258,712				25,047,624	98.75%



CITY OF POCA TELLO
Bonded Debt Ratio
(accrual basis of accounting)
(amounts expressed in thousands)
(UNAUDITED)

Fiscal Year	Governmental Activities					Business Type Activities		Total Primary Government	Per Personal Income	Per Capita	Bonded Debt Ratio per Tax Value
	General Obligation Bonds	C.O.P. Mortgage Bonds	Cemetery Contracts Payable	Capital Leases	Notes Payable	Revenue Bond Payable	Capital Leases				
2012	225	-	104	1,083	-	24,521	-	25,933	1.654%	472	0.0093%
2013	2,755	-	90	785	-	20,870	-	24,500	1.563%	454	0.1145%
2014	2,595	-	80	735	-	19,350	-	22,760	1.452%	421	0.1078%
2015	2,543	-	71	480	-	43,150	-	46,244	2.950%	841	0.1056%
2016	2,375	-	63	287	-	40,788	-	43,513	3.413%	806	0.0965%
2017	2,032	-	55	203	-	35,417	-	37,707	2.958%	698	0.0965%
2018	1,854	-	49	1,707	-	32,810	-	36,420	2.844%	671	0.0754%
2019	1,770	-	47	1,544	-	30,242	-	33,603	*	589	0.0587%
2020	1,595	-	42	1,395	-	27,774	-	30,806	*	479	0.0675%
2021	1,405	-	42	1,241	-	27,298	-	29,986	*	487	0.0504%

*Detail information not available

CITY OF POCA TELLO
Direct and Overlapping Governmental Activities Debt
As of September 30, 2021
(amounts expressed in thousands)
(UNAUDITED)

<u>Jurisdiction:</u>	<u>Net General Obligation Bonded Debt Outstanding</u>	<u>Percentage Applicable To Government</u>	<u>Amount Applicable To Government</u>
Direct			
City of Pocatello	\$ 1,405	100%	\$ 1,405
	<u>1,405</u>		<u>1,405</u>
Overlapping			
City of Chubbuck	-	0%	-
School District #25	-	74%	-
Bannock County	-	64%	-
	<u>-</u>		<u>-</u>
	<u>\$ 1,405</u>		<u>\$ 1,405</u>

Sources: Assessed value data used to estimate applicable percentages provided by the County Assessors Office. Debt outstanding provided by the taxing districts.

Note: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the city. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and business of the City of Pocatello. This process recognizes that, when considering the government's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident and, therefore, responsible for repaying the debt of each overlapping government.

CITY OF POCATELLO
Legal Debt Margin Information
Last Ten Fiscal Years
(amounts expressed in thousands)
(UNAUDITED)

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Debt Limit	\$ 80,605	\$ 80,605	\$ 80,563	\$ 65,670	\$ 64,918	\$ 63,443	\$ 68,786	\$ 80,356	\$ 80,356	\$ 83,638
Total net debt applicable to limit	2,195	2,195	2,587	2,540	2,369	1,999	1,906	1,731	1,590	1,405
Legal debt margin	<u>\$ 78,410</u>	<u>\$ 78,410</u>	<u>\$ 77,976</u>	<u>\$ 63,130</u>	<u>\$ 62,549</u>	<u>\$ 61,444</u>	<u>\$ 66,880</u>	<u>\$ 78,625</u>	<u>\$ 78,766</u>	<u>\$ 82,233</u>
Total net debt applicable to the limit as a percentage of the debt limit	2.7232%	2.7232%	3.2112%	3.8678%	3.6492%	3.1509%	2.7709%	2.1542%	1.9787%	1.6799%

Legal Debt Margin Calculation for Fiscal Year 2021
(amounts not expressed in thousands)

Assessed value	\$ 3,218,670,404
Add back homeowners exemption	<u>1,052,958,176</u>
Total assessed value	<u>\$ 4,271,628,580</u>
Debt limit - 2% of assessed value	\$ 85,432,572
Debt applicable to limit:	
Total bonded debt	1,405,000
Less: amount available for repayment of general obligation bonds	<u>185,000</u>
	<u>1,220,000</u>
Legal debt margin	<u>\$ 84,212,572</u>

Note: Under state finance law, the City of Pocatello's outstanding general obligation debt should not exceed 2 percent of total assessed property value. By law, the general obligation debt subject to the limitation may be offset by amounts set aside for repaying general obligation bonds. Source: City Budgeting Manual for FY 2012- Data from the Idaho State Tax Commission.

CITY OF POCA TELLO
Pledged-Revenue Coverage
Last Ten Fiscal Years
(amounts expressed in thousands)
(UNAUDITED)

Sewer and Water Revenue Bonds						
Fiscal Year	Charges and Other	Less: Operating Expenses	Net Available Revenue	Debt Service		Coverage
				Principal	Interest	
2012	19,747	16,180	3,567	1,350	1,049	1.4869
2013 (1)	20,534	16,515	4,019	1,520	807	1.7271
2014	18,734	13,928	4,806	1,520	807	2.0653
2015	20,300	14,706	5,594	1,820	1,228	1.8353
2016	22,660	14,843	7,817	1,715	1,284	2.6065
2017 (2)	22,903	15,030	7,873	2,215	1,655	2.0344
2018	25,119	16,313	8,806	2,332	1,300	2.4246
2019	26,248	17,275	8,973	2,372	1,241	2.4800
2020	27,556	18,554	9,002	2,468	1,140	2.4950
2021	30,063	18,099	11,964	2,575	1,036	3.3132

Note: Details regarding the City's outstanding debt can be found in the notes to the financial statements. Sewer charges and other includes investment earnings. Operating expenses do not include interest or depreciation.

1 The City refinanced 3 of the 4 Sewer Bonds in fiscal year 2013.

2 The City refinanced the Water Revenue Bonds in fiscal year 2017.

CITY OF POCA TELLO
Demographic and Economic Statistics
Last Ten Fiscal Years
(UNAUDITED)

Fiscal Year	(1) Population	(1) Median Property Value	(1) Median Income	(3) Median Age	(3) Bannock County Retail Sales	(4) School Enrollment	(2) Unemployment Rate
2012	54,810	*	*	*	*	12,879	6.3%
2013	54,877	*	*	*	*	12,729	6.2%
2014	54,350	*	*	*	*	12,923	3.8%
2015	54,292	*	*	*	*	12,707	3.7%
2016	54,441	*	*	31	*	12,589	3.4%
2017	54,746	133,700	40,269	31	*	12,586	3.4%
2018	55,193	133,700	40,269	31	*	12,744	2.7%
2019	56,637	142,200	44,171	32	*	12,810	2.7%
2020	56,320	148,200	46,617	33	*	12,060	4.9%
2021	57,092	165,900	51,293	33	1,290,195	12,066	3.2%

Data Sources

- (1) U.S. Census Bureau./County Regional Planning Commission
- (2) U.S. BUREAU OF LABOR STATISTICS
- (3) State Department of Commerce
- (4) School District

* information not available at this time.

Note: Population, median age, and education level information are based on surveys conducted during the last quarter of the calendar year. Personal income information is a total for the year. Unemployment rate information is an adjusted yearly average. School enrollment is based on the census at the start of the school year.

CITY OF POCA TELLO

**Principal Employers
September 30, 2021
(UNAUDITED)**

<u>Employer</u>	<u>Type of Business</u>	<u>2021</u>			<u>2010</u>		
		<u>Approximate Employee Range</u>	<u>Rank</u>	<u>Percentage of Total City Employment</u>	<u>Employees</u>	<u>Rank</u>	<u>Percentage of Total City Employment</u>
Idaho State University	Higher Education	3,450	1	7.83%	2,750	1	6.56%
School District 25	Public School	1,725	2	3.91%	1,446	2	3.45%
Portneuf Medical Center	Medical Facilities	1,250	3	2.83%	1,250	3	2.98%
Idaho Central Credit Union	Banking	925	4	2.10%	-	-	
Amy's Kitchen*	Food Producer	750	5	1.70%	500	7	1.19%
City of Pocatello	Municipal Corporation	725	6	1.64%	800	4	1.91%
On Semiconductor	Semiconductors	650	7	1.47%	700	5	1.67%
Allstate	Insurance	640	8	1.45%	-	-	
Bannock County Government	County Government	450	9	1.02%	410	8	0.98%
Walmart	Retail sales	350	10	0.79%	400	9	0.95%
Convergys	Call Center				600	6	1.43%
Varsity Contractors Inc.	Cleaning Services				400	9	0.95%
	Total Top Ten	<u>10,915</u>		<u>24.74%</u>	<u>9,256</u>		<u>22.07%</u>

Source: Bannock Development Corp and Bannock County

*In 2014, Heinz was acquired by Amy's Kitchen

SINGLE AUDIT SECTION

CITY OF POCATELLO

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For The Fiscal Year Ended September 30, 2021

Federal Grantor/Pass-Through Grantor/Program Title	Assistance Listing Number	Grant Number / Pass- Through Grantor's Number	Federal Expenditures	Subrecipients
<u>U.S. Department of Housing and Urban Development</u>				
<i>Direct Programs:</i>				
Community Block Grants/Entitlement Grants	14.228	B19MC-160003	\$ 443,314	\$ -
Lead Hazard Reduction Demonstration Grant Program (LBA)	14.905	IDLHB065517	431,890	-
		IDLHB065517	187,763	-
			<u>619,653</u>	<u>-</u>
Total U.S. Department of Housing and Urban Development			<u>1,062,967</u>	<u>-</u>
<u>U.S. Department of Transportation (FAA)</u>				
<i>Direct Programs:</i>				
Airport CARES Operating & Maintenance Program-COVID-19	20.106	AIP-3-16-0028-046	410,452	-
Airport CRRSA Operating & Maintenance Program - COVID-19	20.106	AIP-3-16-0028-048	842,761	-
			<u>1,253,213</u>	<u>-</u>
Airport CRRSA Concession Relief Program - COVID-19	20.106	AIP-3-16-0028-049	9,344	-
Airport Equipment & Runway Rehab	20.106	AIP-3-16-0028-040	12,840	-
	20.106	AIP-3-16-0028-041	5,232	-
	20.106	AIP-3-16-0028-043	383,834	-
	20.106	AIP-3-16-0028-044	81,277	-
	20.106	AIP-3-16-0028-045	19,200	-
	20.106	AIP-3-16-0028-050	21,342	-
			<u>523,725</u>	<u>-</u>
Airport Master Plan Update	20.106	AIP-3-16-0028-047	49,312	-
			<u>49,312</u>	<u>-</u>
Airport Wildlife Hazard Program	20.106	AIP-3-16-0028-042	4,909	-
<i>Federal Transit Cluster:</i>				
<i>Direct Programs:</i>				
Federal Transit - Formula Grants	20.507	CARES ID90X196	1,575,779	-
	20.507	ID-90-X190	14,212	-
	20.507	ID-90-X175	5,960	-
	20.507	ID-90-X180	148,010	-
			<u>1,743,961</u>	<u>-</u>
Total Federal Transit Cluster - CFDA Nos. 20.507 and 20.526			<u>1,743,961</u>	<u>-</u>
<i>Passed through the State of Idaho Transportation Department:</i>				
Formula Grants for Rural Areas	20.509	ID-19X0XX	595,644	-
<i>Passed through the State of Idaho Transportation Department:</i>				
Highway Planning & Construction	20.205	ID-19X0XX	1,475	-
<i>Passed through the Idaho State Parks & Recreation Department</i>				
US Treasury Grant	20.219	2019(001)	16,100	-
	20.219	2019(001)	24,500	-
			<u>42,075</u>	<u>-</u>
Total Federal Transit Cluster - CFDA Nos. 20.205 and 20.219			<u>42,075</u>	<u>-</u>
<i>Highway Safety Cluster:</i>				
<i>Passed through the State of Idaho Transportation Department:</i>				
State and Community Highway Safety	20.600	19CLXMOBPOCPD	42,152	-
<i>Passed through the State of Idaho Transportation Department:</i>				
National Priority Safety Programs	20.616	19CLXMOBPOCPD	2,873	-
			<u>45,025</u>	<u>-</u>
Total Highway Safety Cluster - CFDA Nos. 20.600 and 20.616			<u>45,025</u>	<u>-</u>
Total U.S. Department of Transportation			<u>4,267,208</u>	<u>-</u>
<u>U.S. Department of Justice (DOJ)</u>				
<i>Direct Programs:</i>				
Police Bullet Proof Vests	16.607	VD-BX-1844 BJA	16,104	-
Total U.S. Department of Justice (DOJ)			<u>16,104</u>	<u>-</u>

CITY OF POCA TELLO

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For The Fiscal Year Ended September 30, 2021

Federal Grantor/Pass-Through Grantor/Program Title	Assistance Listing Number	Grant Number / Pass- Through Grantor's Number	Federal Expenditures	Subrecipients
<u>Executive Office of the President</u>				
<i>Passed through the Idaho State Police</i>				
Salary Reimbursement	95.001		17,127	-
Total U.S. Executive Office of the President			17,127	-
<u>US Department of Treasury Department</u>				
<i>Passed through the Idaho State Governor's Office</i>				
Coronavirus Relief Fund - COVID-19	21.019	20-1892-0-1-806	6,925,768	-
Total U.S. Department of Treasury Department			6,925,768	-
<u>National Endowment for the Humanities (NEH)</u>				
<i>Passed through the Idaho State Commission for Libraries</i>				
Grants to States	45.310	LS-250208-OLS-21	24,800	-
Grants to States	45.310	LS-00-19-0013-20	6,151	-
Total National Endowment for the Humanities (NEH)			30,951	-
<u>United States Department of the Interior (DOI)</u>				
<i>Passed through the Idaho State Historical Society</i>				
Historic Preservation Fund Grants-In-Aid	15 904	P19AF00043	10,000	-
Total United States Department of the Interior (DOI)			10,000	-
<u>Environmental Protection Agency (EPA)</u>				
<i>Passed through the Idaho State EPA</i>				
Capitalization Grants for Drinking Water State Revolving Funds	66.468	FS98003019	10,000	-
Total Environmental Protection Agency (EPA)			10,000	-
<u>U.S. Department of Homeland Security</u>				
<i>Direct Programs:</i>				
Port Security Grant Program	97.056	HSTS0216HSLR649	28,958	-
<i>Passed through the State of Idaho Military Division:</i>				
Homeland Security Grant	97.067	EMW2018SS00040 97 067	17,000	-
Total U.S. Department of Homeland Security			45,958	-
Total Expenditures of Federal Awards			\$ 12,386,083	\$ -

CITY OF POCATELLO
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Fiscal Year Ended September 30, 2021

NOTE 1. BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (Schedule) includes the federal award activity of the City of Pocatello (City) under programs of the federal government for the year ended September 30, 2021. The information in this Schedule is prepared in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the City, it is not intended to and does not present the financial position, changes in assets, or cash flows of the City.

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

NOTE 3. DE MINIMIS INDIRECT COST RATE

The City has elected not to use the 10-percent *de minimis* indirect cost rate allowed under the Uniform Guidance. The City has elected to use the Simplified Allocation Method for certain grants, as approved by the specific granting agencies.

NOTE 4. SUBRECIPIENTS

The City passes certain federal awards received from the U.S. Department of Housing and Urban Development to other governments or not-for-profit agencies (subrecipients). As Note 2 describes, the City reports expenditures of Federal awards to subrecipients when paid in cash. As a subrecipient, the City has certain compliance responsibilities, such as monitoring its subrecipients to help assure they use these subawards as authorized by laws, regulations, and the provisions of contracts or grant agreements, and the subrecipients achieve the award's performance goals.

NOTE 5. MATCHING REQUIREMENTS

Certain Federal programs require the City to contribute non-Federal funds (matching funds) to support the Federally funded programs. The City has met its matching requirements. The Schedule does not include the expenditure of non-Federal matching funds.

CITY OF POCATELLO
SCHEDULE OF TRANSACTIONS
PASSENGER FACILITY CHARGE ACCOUNTS
FOR THE YEAR ENDED SEPTEMBER 30, 2021

					2021
BEGINNING CASH BALANCE - PFC					\$ 178,836
REVENUES					
COLLECTIONS	QTR 1	QTR 2	QTR 3	QTR 4	TOTAL
INTEREST	\$24,771.25	\$21,135.71	\$25,687.16	\$27,263.60	\$98,857.72
	\$89.62	\$76.47	\$92.94	\$98.64	\$357.67
	\$24,860.87	\$21,212.18	\$25,780.10	\$27,362.24	\$99,215.39
TOTAL REVENUES					\$99,215.39
DISBUREMENTS					
APPLICATION NO.	QTR 1	QTR 2	QTR 3	QTR 4	TOTAL
03-04-C-03-PIH *					\$0.00
07-05-C-02-PIH *					\$0.00
10-06-C-01-PIH *					\$0.00
13-07-C-00-PIH-008 Relocate Taxiway E	0.00	0.00	0.00	0.00	\$0.00
13-07-C-00-PIH-010 GA Ramp Rehab Phase II / FBO	1,662.46	4,056.88	133.61	344.86	\$6,197.81
13-07-C-00-PIH-005 Taxi Lane Rehab Construction/ Conversion	265.95	64.88	169.30	119.76	\$619.89
13-07-C-00-PIH-001 Snow Broom SRE Acquisition	0.00	0.00	0.00	0.00	\$0.00
16-08-C-CC-PIH-002 Reconfigure A @ 21	0.00	0.00	0.00	0.00	\$0.00
16-08-C-CC-PIH-003 Rehab Terminal Apron	1,854.42	4,553.99	34.86	89.97	\$6,533.24
16-08-C-CC-PIH-004 Construct Hold Apron	0.00	0.00	0.00	(5,517.61)	-\$5,517.61
16-08-C-CC-PIH-005 Snow Plow Truck and Sander / SRE Plow/Material	70.54	16.00	65.80	0.00	\$152.34
16-08-C-CC-PIH-001 Rehabilitate Runway 17/35	48.50	11.00	45.24	0.00	\$104.74
16-08-C-CC-PIH-007 Rehabilitate Runway 3/21 & Geo Tech	101.43	23.00	94.59	0.00	\$219.02
16-08-C-CC-PIH-008 Wildlife Hazard Assessment	126.04	33.74	28.05	265.46	\$453.29
16-08-C-CC-PIH-009 Construct Apron Hardstand	450.83	1,654.99	145.27	374.86	\$2,625.95
16-08-C-CC-PIH-002 Rehab Taxiway A	4,259.36	6,671.37	96.54	89.96	\$11,117.23
20-09-C-00-PIH-001 SRE Plow / Blower	50.41	13.50	2,040.18	54.08	\$2,158.17
20-09-C-00-PIH-002 Crash Alarm	72.03	3,220.25	125.72	1,345.93	\$4,763.93
20-09-C-00-PIH-003 Rotating Beacon	99.16	234.43	116.18	299.88	\$749.65
20-09-C-00-PIH-004 Electrical Vault	2,028.85	2,945.75	116.18	299.87	\$5,390.65
20-09-C-00-PIH-005 Master Plan Update	0.00	6.22	218.75	0.00	\$224.97
20-09-C-00-PIH-007 Acquire SRE-Multi-task	0.00	189.06	243.15	0.00	\$432.21
20-09-C-00-PIH-014 PFC Admin	0.00	0.00	0.00	0.00	\$0.00
	\$11,089.98	\$23,695.06	\$3,673.42	(\$2,232.98)	\$36,225.48
TOTAL DISBUREMENTS					(36,225.48)
CLOSING CASH BALANCE - PFC					\$ 241,825.79

* CLOSED APPLICATION



**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE
AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

To the Honorable Mayor and Members of the City Council
City of Pocatello, Idaho

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of City of Pocatello, as of and for the year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise City of Pocatello's basic financial statements, and have issued our report thereon dated May 31, 2023.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered City of Pocatello's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of City of Pocatello's internal control. Accordingly, we do not express an opinion on the effectiveness of City of Pocatello's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether City of Pocatello's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and questioned costs as item 2021-001.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "Deaton & Company". The signature is written in a cursive, flowing style.

Pocatello, Idaho
May 31, 2023



**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

To the Honorable Mayor and Members of the City Council
City of Pocatello, Idaho

Report on Compliance for Each Major Federal Program

We have audited City of Pocatello's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of City of Pocatello's major federal programs for the year ended September 30, 2021. The City of Pocatello's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of City of Pocatello's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about City of Pocatello's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of City of Pocatello's compliance.

Opinion on Each Major Federal Program

In our opinion, City of Pocatello complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2021.

Report on Internal Control Over Compliance

Management of City of Pocatello is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered City of Pocatello's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of City of Pocatello's internal control over compliance.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

A handwritten signature in black ink that reads "Deaton & Company". The signature is written in a cursive, flowing style.

Pocatello, Idaho
May 31, 2023



**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE
TO THE PASSENGER FACILITY CHARGE PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE**

To the Honorable Mayor and Members of the City Council
City of Pocatello, Idaho

Report on Compliance for Passenger Facility Charge Program

We have audited City of Pocatello's Airport (the Airport) compliance with the types of compliance requirements described in the *Passenger Facility Charge Audit Guide for Public Agencies*, issued by the Federal Aviation Administration (Guide), for the passenger facility charge program for the year ended September 30, 2021.

Management's Responsibility

Management is responsible for compliance with the requirements of laws and regulations applicable to its passenger facility charge program.

Auditor's Responsibility

Our responsibility is to express an opinion on the Airport's compliance based on our audit. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United State and the Guide. Those standards and the Guide require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on the passenger facility charge program occurred. An audit includes examining, on a test basis, evidence about the Airport's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the Airport's compliance with those requirements.

Opinion

In our opinion, the Airport complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its passenger facility charge program for the year ended September 30, 2021.

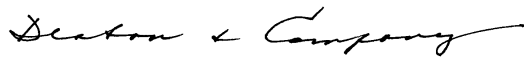
Report on Internal Controls over Compliance

Management of the Airport is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws and regulations applicable to the passenger facility charge program. In planning and performing our audit, we considered the Airport's internal control over compliance with requirements that could have a direct and material effect on the passenger facility charge program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on the internal control over compliance in accordance with the Guide.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct noncompliance with a type of compliance requirement of the passenger facility charge program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable probability that material noncompliance with a type of compliance requirement of the passenger facility charge program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of the passenger facility charge program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of management, the City Council and the Federal Aviation Administration and is not intended to be and should not be used by anyone other than these specified parties.



Pocatello, Idaho
May 31, 2023

CITY OF POCA TELLO, IDAHO

Schedule of Findings and Questioned Costs For Fiscal Year Ended September 30, 2021

A. SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unmodified opinion on whether the financial statements of the City of Pocatello were prepared in accordance with GAAP.
2. No reportable conditions relating to the audit of the general-purpose financial statements are reported over internal control.
3. One instance of noncompliance (2021-001) that was significant to the financial statements of the City of Pocatello was disclosed in accordance with Government Auditing Standards.
4. No reportable conditions relating to the audit of the major federal award programs are reported in the Report on Compliance with Requirements Applicable to each Major Program and Internal Control over Compliance in Accordance with the Uniform Guidance.
5. The auditor's report on Compliance for the major federal award programs for the City of Pocatello expresses an unmodified opinion on all major federal programs.
6. There were no audit findings relative to the major federal award programs for the City of Pocatello that are reported in this schedule.
7. The programs tested as major programs include: Department of Transportation, CFDA# cluster 20.507 and 20.526, 20.106 and 21.019;
8. The threshold for distinguishing Type A and B programs was \$750,000.
9. The City of Pocatello was determined to be a low-risk auditee.

B. FINDINGS – FINANCIAL STATEMENTS AUDIT

2021-001 Filing Requirements

Condition: City of Pocatello did not file the audited financial statements in a timely manner with the State of Idaho's legislative services office or to appropriate financial institutions. The City was also late filing the SEFA with the Federal Audit Clearinghouse.

Criteria: Idaho Title 67-450B requires all cities subject to audit requirements to file audited financial statements with the State of Idaho's legislative services office within nine months after the end of the audit

period. The City is also subject to filing the financial statements under bonding requirements. The SEFA is required to be submitted 30 days after receipt of the auditor's report or 9 months after the end of the fiscal year – whichever comes first.

Cause: During the period when the audited financial statements are prepared and filed, the City had no Chief Financial Officer and limited in house accounting assistance available. Information was not available for the audit to be completed and submitted timely.

Effect: Because the audited financial statements were not filed timely the State may withhold property tax revenues until the financial statements are filed. The City is also out of compliance with Bonding requirements that can assess penalties for non-compliance. When SEFA reporting is delinquent, federal agencies can limit amounts of federal awards.

This is a repeat finding.

Recommendation: We recommend the City submit the audited financial statements as soon as possible.

View of Responsible Officials and Planned Corrective Actions: City of Pocatello will file the audited financial statements as soon as they are available to be issued.

C. FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAMS AUDIT

None

CITY OF POCA TELLO, IDAHO

Prior Year findings - Schedule of Findings and Questioned Costs For Fiscal Year Ended September 30, 2020

2020-001 Filing Requirements

Condition: City of Pocatello did not file the audited financial statements timely with the State of Idaho's legislative services office or to appropriate financial institutions.

Criteria: Idaho Title 67-450B requires all cities subject to audit requirements to file audited financial statements with the State of Idaho's legislative services office within nine months after the end of the audit period. The City is also subject to filing the financial statements under bonding requirements.

Cause: During the period when the audited financial statements are prepared and filed, the State of Idaho filed a state of emergency due to the COVID-19 and limited government employee work. After this time, the City's Chief Financial Officer resigned before the CAFR was completed.

Effect: Because the audited financial statements were not filed timely the State may withhold property tax revenues until the financial statements are filed. The City is also out of compliance with Bonding requirements that can assess penalties for non-compliance.

Recommendation: We recommend the City submit the audited financial statements as soon as possible.

View of Responsible Officials and Planned Corrective Actions: City of Pocatello will file the audited financial statements as soon as they are available to be issued.